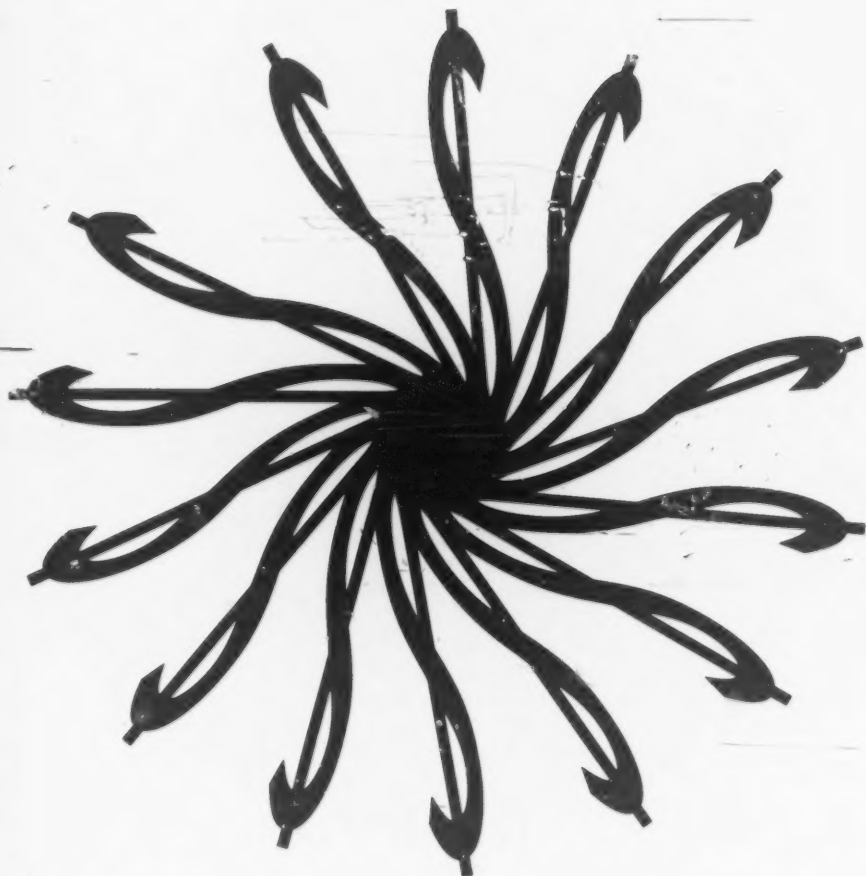




American
Compensation
Association

Report on the 1992-1993

*Salary
Budget
Survey*



Report
on the
1992-1993

*Salary
Budget
Survey*



American Compensation Association

Definitions – U.S.

- **Non-Exempt Salary Employees:** Salary *non-union* employees covered by the Fair Labor Standards Act. *Exclude hourly employees, both union and non-union.*
- **Exempt Salary Employees:** All other salary employees except officers/executives not subject to the overtime pay provisions of the Fair Labor Standards Act.
- **Officers/Executives:** Top and/or senior management. Typically the chief executive officer through the executive-vice-president or vice-president level.
- **General Increase:** Any across-the-board increase granted to all or most employees in the group and given without consideration to performance. Such increase is granted in terms of cents per hour or percent of pay, but for purposes of this report, is expressed as a percentage based on the average salary of the applicable group.
- **COLA (Cost-of-Living Allowance):** An increase which is automatically granted to all employees in the group when the Consumer Price Index rises a given number of points. Such increase is granted in terms of cents per hour or percent of pay, but for purposes of this report is expressed as a percentage based on the average salary of the applicable group. For the projected 1993 data, assume a CPI movement of 3.3%.
- **Merit Budget:** The amount established by management as a percentage of payroll to be granted as salary merit increases during a year. Otherwise, the budget percentage is calculated as the sum of all salary merit increases granted or scheduled to be granted in the year divided by the total salaries of all eligible employees irrespective of whether or not they received a merit increase. The calculation incorporates participation rates. This calculation was used in reporting data for questions 3 & 4.
- **Total Increase:** The total amount of any combination of the above increases (General Increase, COLA, Merit Budget) established by management expressed as a percentage of payroll to be granted as increases during a year. The budget percentage is calculated by totaling the amount of all general increases, cost-of-living adjustments and merit increases granted or scheduled to be granted in the year, and dividing by total salaries.
- **Promotional Increase:** Data presented on pages 58-59. Promotional increases are *NOT* included in any other data.

Definitions – Canada

- **Non-Management Employees:** Salaried *non-union* employees. *Exclude hourly employees, both union and non-union.*
- **Management and Professional Employees:** All other salaried employees except officers/executives.
- **Officers/Executives:** Top and/or senior management. Typically the chief executive officer through the executive-vice-president or vice-president level.
- **General Increase:** Any across-the-board increase granted to all or most employees in the group and given without consideration to performance. Such increase is granted in terms of cents per hour or percent of pay, but for purposes of this report, is expressed as a percentage based on the average salary of the applicable group.
- **COLA (Cost-of-Living Allowance):** An increase which is automatically granted to all employees in the group when the Consumer Price Index rises a given number of points. Such increase is granted in terms of cents per hour or percent of pay, but for purposes of this report is expressed as a percentage based on the average salary of the applicable group. For 1992, assume a Canadian CPI increase of 2%.
- **Merit Budget:** The amount established by Management as a percentage of payroll to be granted as salary merit increases during a year. Otherwise, the budget percentage is calculated as the sum of all salary merit increases granted or scheduled to be granted in the year divided by the total salaries of all eligible employees irrespective of whether or not they received a merit increase. The calculation incorporates participation rates. This calculation should be used in reporting data for Question 3 & 4.
- **Total Increase:** The total amount of any combination of the above increases (General Increase, COLA, Merit Budget) established by management and expressed as a percentage of payroll to be granted as increases during the year. The budget percentage is calculated by totaling the amount of all general increases, cost-of-living adjustments and merit increases granted or scheduled to be granted in the year, and dividing by total salaries.
- **Promotional Increase:** Data presented on pages 58-59. Promotional increases are *NOT* included in any other data.

Table of Contents

	Page		Page
Definitions	2	Western Region	
Survey Highlights	4-9	Non-exempt Salary Budgets	42-43
Reporting Format	9	Exempt Salary Budgets	44-45
Map of ACA Regions	9	Officer/Executive Salary Budgets	46-47
United States		1992 - Structure Adjustments	48
Non-exempt Salary Budgets	10-11	1993 - Projected Structure Adjustments	49
Exempt Salary Budgets	12-13		
Officer/Executive Salary Budgets	14-15	Canada	
1992 - Structure Adjustments	16	Non-management Salary Budgets	50-51
1993 - Projected Structure Adjustments	17	Management Salary Budgets	52-53
Eastern Region		Officer/Executive Salary Budgets	54-55
Non-exempt Salary Budgets	18-19	1992 - Structure Adjustments	56
Exempt Salary Budgets	20-21	1993 - Projected Structure Adjustments	57
Officer/Executive Salary Budgets	22-23		
1992 - Structure Adjustments	24	Total Promotional Increases	58-59
1993 - Projected Structure Adjustments	25		
Central Region		Alternative Awards Practices	60-65
Non-exempt Salary Budgets	26-27		
Exempt Salary Budgets	28-29	Company Listing	
Officer/Executive Salary Budgets	30-31	United States	66-77
1992 - Structure Adjustments	32	Canada	77-79
1993 - Projected Structure Adjustments	33		
Southern Region		Sample Salary Budget Survey Questionnaire	81-82
Non-exempt Salary Budgets	34-35		
Exempt Salary Budgets	36-37	Order Form for Additional Copies	83
Officer/Executive Salary Budgets	38-39		
1992 - Structure Adjustments	40	Supplemental Report Order Form	83
1993 - Projected Structure Adjustments	41		



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Supplemental Reports

ACA is offering confidential supplemental reports for purchase, based on data collected in the **1992-1993 Salary Budget Survey**. These special reports will provide salary-increase data for groups of 10 to 25 organizations, selected from the list of survey respondents that authorized the use of data for this purpose. See page 83 for details.



American Compensation Association

1992-1993 SALARY BUDGET SURVEY REPORT

The 1992-1993 Salary Budget Survey is the 19th such survey conducted by the American Compensation Association. This year the number of respondents topped 3,000 for the first time ever. Data for the report were provided by 2,822 U.S. firms and 242 Canadian firms for a total of 3,064 — about 5.2 percent more respondents than last year representing a broad cross section of industrial, insurance, service, utility, finance government, education, and health-care organizations.

UNITED STATES FIRMS:

Budgets for salary increases fell in the United States for the second consecutive year. The average U.S. organization's budget was about 4.7 percent this year, compared to 5 percent in 1991. The survey results show continued reversal of steady salary-budget growth that occurred in the late 1980s. Projections made a year ago called for slight growth in salary budgets in 1992. Projections now call for no change in U.S. budgets next year. The Western Region reported salary budgets of 4.8 percent for non-exempt salaried employees, exempt salaried employees, and officers/executives. Southern Region organizations matched the national average in all three categories, while Eastern and Central Regions lagged slightly behind.

UNITED STATES Actual Salary Budget Increases

	1991	1992				
	National	National	Eastern Region	Central Region	Southern Region	Western Region
Non-exempt salaried employees	5.0%	4.6%	4.6%	4.5%	4.6%	4.8%
Exempt salaried employees	5.0%	4.7%	4.6%	4.7%	4.7%	4.8%
Officers/Executives	5.1%	4.8%	4.7%	4.8%	4.8%	4.8%

UNITED STATES Projected Salary Budget Increases

	1992	1993				
	National	National	Eastern Region	Central Region	Southern Region	Western Region
Non-exempt salaried employees	5.0%	4.6%	4.7%	4.6%	4.6%	4.7%
Exempt salaried employees	5.1%	4.7%	4.7%	4.7%	4.7%	4.8%
Officers/Executives	5.2%	4.8%	4.8%	4.9%	4.8%	5.0%

UNITED STATES Actual Salary Budget Trends

	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	Projected 1993
Non-exempt	9.1%	6.8%	6.4%	6.2%	5.7%	5.0%	5.1%	5.2%	5.4%	5.0%	4.6%	4.6%
Exempt	9.1%	6.9%	6.5%	6.4%	5.9%	5.2%	5.2%	5.4%	5.5%	5.0%	4.7%	4.7%
Officers/Executives	8.9%	6.9%	6.8%	6.7%	6.3%	5.5%	5.6%	5.7%	5.8%	5.1%	4.8%	4.8%

Salary structure increases in the U.S. followed a similar pattern to the salary budget increases, also falling for the second consecutive year.

**UNITED STATES
Actual Salary Structure Increases**

	1991	1992				
	National	National	Eastern Region	Central Region	Southern Region	Western Region
Non-exempt salaried employees	3.3%	3.0%	3.1%	3.0%	2.8%	3.0%
Exempt salaried employees	3.5%	3.2%	3.2%	3.2%	3.1%	3.2%
Officers/Executives	3.5%	3.1%	3.1%	3.3%	3.2%	2.9%

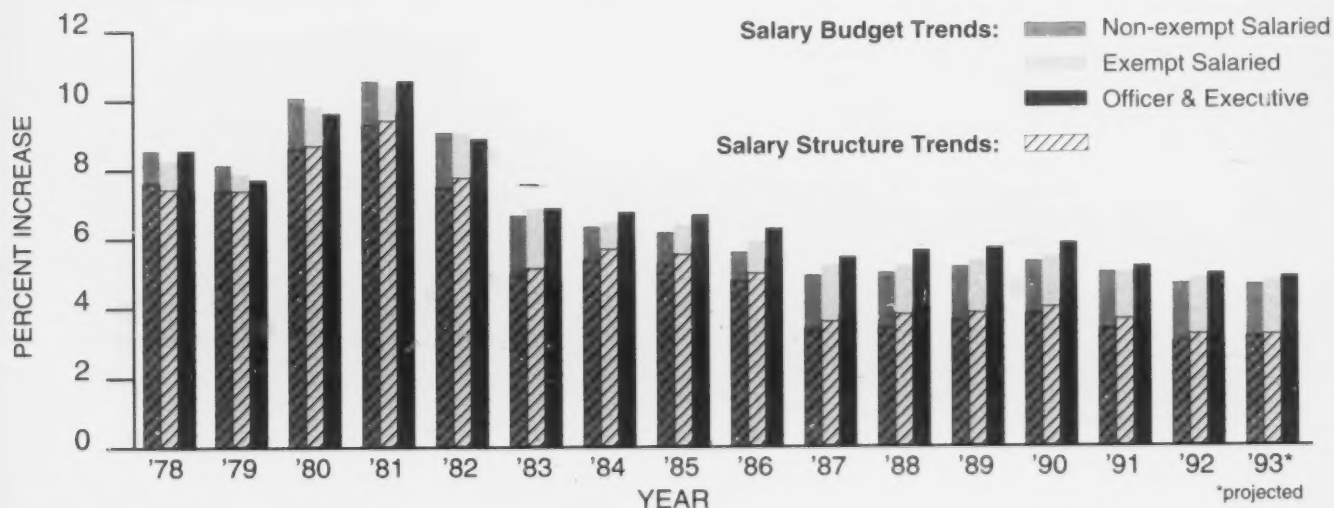
**UNITED STATES
Projected Salary Structure
Increases**

	1992	1993				
	National	National	Eastern Region	Central Region	Southern Region	Western Region
Non-exempt salaried employees	3.6%	3.3%	3.4%	3.3%	3.2%	3.2%
Exempt salaried employees	3.7%	3.4%	3.5%	3.5%	3.4%	3.3%
Officers/Executives	3.8%	3.4%	3.5%	3.5%	3.4%	3.2%

**UNITED STATES
Actual Salary
Structure Trends**

	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	Pro- jected 1993
Non-exempt	7.5%	4.9%	5.4%	5.2%	4.7%	3.3%	3.4%	3.6%	3.8%	3.3%	3.0%	3.3%
Exempt	7.8%	5.1%	5.7%	5.5%	4.9%	3.5%	3.7%	3.8%	3.9%	3.5%	3.2%	3.4%
Officers/Executives	7.3%	4.7%	5.9%	5.7%	5.3%	3.6%	3.8%	3.9%	4.0%	3.5%	3.1%	3.4%

UNITED STATES – Comparison of Salary Budget Trends to Salary Structure Trends





CANADIAN FIRMS

From 1988 to 1991, Canadian organizations had higher average salary- budget percentages than their counterparts in the United States. This year's survey marks an end to that trend. Canadian budgets were markedly lower this year in all three categories of employees, and each was smaller than its equivalent U.S. classification. Non-management salaried employees, with average budgets 3.7 percent, led management salaried employees (3.6 percent) and officers/executives (3.3 percent). The 1993 projection is for about 3.5-percent budgets for all three categories.

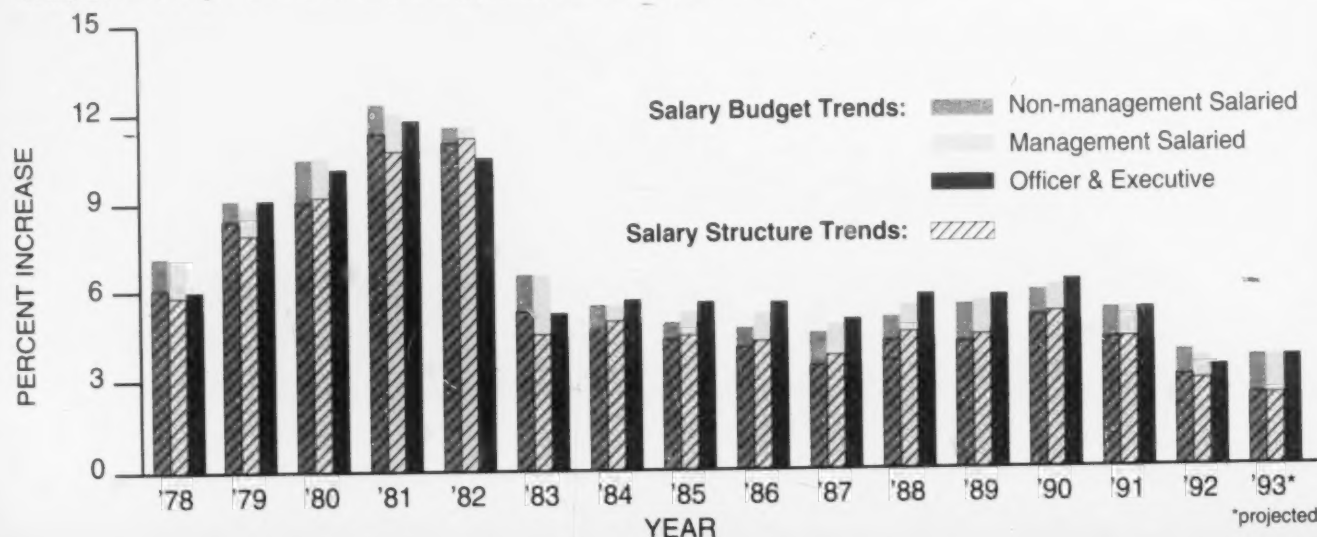
CANADA Salary Budget Increases	Actual 1991	Proj. for 1992	Actual 1992	Proj. for 1993
Non-management salaried employees	5.5%	5.3%	3.7%	3.5%
Management salaried employees	5.5%	5.2%	3.6%	3.5%
Officers/Executives	5.5%	5.3%	3.3%	3.5%

CANADA Actual Salary Budget Trends	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	Pro- jected 1993
Non-management	1.7%	6.8%	5.7%	5.2%	5.1%	4.9%	5.4%	5.8%	6.2%	5.5%	3.7%	3.5%
Management	11.7%	6.8%	5.7%	5.5%	5.6%	5.1%	5.8%	5.9%	6.3%	5.5%	3.6%	3.5%
Officers/Executives	10.7%	5.5%	5.8%	5.8%	5.8%	5.2%	6.0%	6.0%	6.4%	5.5%	3.3%	3.5%

CANADA Salary Structure Increases	Actual 1991	Proj. for 1992	Actual 1992	Proj. for 1993
Non-management salaried employees	4.5%	4.2%	2.7%	2.4%
Management salaried employees	4.5%	4.2%	2.6%	2.4%
Officers/Executives	4.4%	4.2%	2.2%	2.4%

CANADA Actual Salary Structure Trends	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	Pro- jected 1993
Non-management	11.3%	5.5%	5.0%	4.5%	4.3%	3.7%	4.5%	4.5%	5.2%	4.5%	2.7%	2.4%
Management	11.4%	4.9%	5.1%	4.6%	4.4%	3.9%	4.7%	4.6%	5.3%	4.5%	2.6%	2.4%
Officers/Executives	11.0%	4.8%	5.2%	5.2%	4.8%	3.7%	4.6%	4.8%	5.1%	4.4%	2.2%	2.4%

CANADA - Comparison of Salary Budget Trends to Salary Structure Trends



ALTERNATIVE AWARDS PRACTICES

U.S. – Data are provided on the use of scheduled lump-sum awards based on individual performance, special individual recognition awards, group/team awards and organization wide awards. In the U.S., total combined alternative awards for 1992, average 4.6 percent of total base payroll, as reported by 251 firms (8.9 percent of the U.S. organizations that responded to the survey). For 1993, 210 firms (7.4 percent of the U.S. survey respondents) project combined alternative awards averaging 4.9 percent of total base payroll.

CANADIAN – Higher alternative-award figures are reported by Canadian organizations for 1993. For 1992, 13 firms (5.4 percent of the 242 Canadian survey respondents) report total combined alternative awards averaging 4.1 percent of total payroll. The Canadian projection for 1993 is 5.6 percent, based on data supplied by 10 firms (4.1 percent of the Canadian survey participants).

ALTERNATIVE-AWARDS PRACTICES TOTAL COMBINED (For detailed report refer to pages 60 – 65.)

TOTAL AWARDS AS PERCENT OF TOTAL BASE PAYROLL	Number of Companies		Number of Companies	
	Actual 1991	Projected 1992	Actual 1992	Projected 1993
0 – 2.0%	135	110	108	80
2.1 – 4.0%	39	40	34	33
4.1 – 6.0%	33	23	37	30
6.1 – 8.0%	28	22	22	23
8.1% OR OVER	61	55	50	44
Sample Size / % Cos. Res. N=2,822	296 / 11.1%	250 / 9.4%	251 / 8.9%	210 / 7.4%
Highest % reported	72.0%	74.0%	20.0	20.0
Mean	5.1%	5.6%	4.6	4.9
Median	2.9%	3.0%	3.0	3.5
Highest Frequency (Mode)	1.0%	1.0%	1.0	5.0

PROMOTIONAL INCREASES (For detailed report refer to pages 58 – 59.)

In the United States, 1992 budgeted promotional increases average 0.8 percent of total base salaries, based on figures supplied by 481 U.S. organizations (17 percent of the U.S. survey respondents). The number of U.S. employees receiving promotional increases in 1992 will equal 9.4 percent of the employee population, based on responses from 479 organizations (17 percent of U.S. survey respondents). Canadian responses indicate that 6.3 percent of the employee population will receive promotional increases in 1992. Budgeted promotional increases reported for Canadian organizations equal 1 percent of total base salaries.

UNITED STATES Promotional Increases by Industry	1991		1992	
	Employees Receiving Promotional Increases	% of Total Base Salaries	Employees Receiving Promotional Increases	% of Total Base Salaries
Total Companies	10.3%	1.4%	9.4%	0.8%

Canadian responses indicate that 6.3 percent of the employee population will receive promotional increases in 1992, and total budgeted promotional increases will equal 1.0 percent of total base salaries.

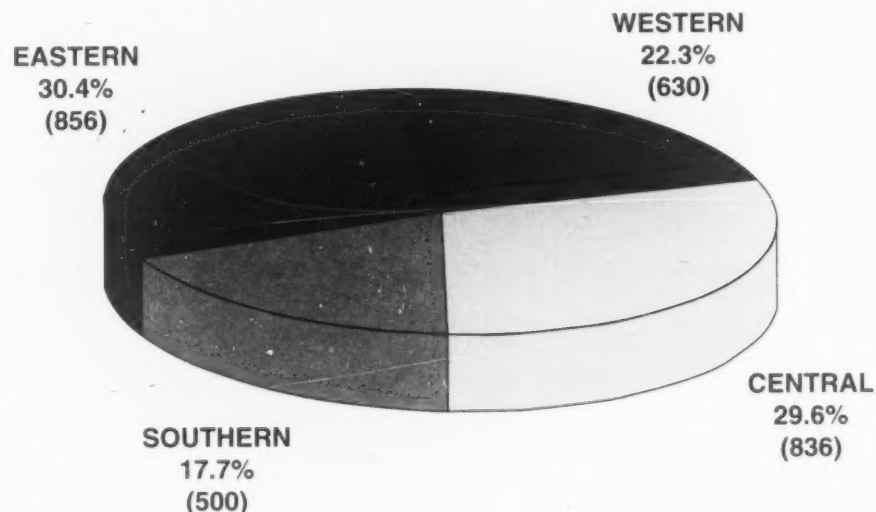
CANADA Promotional Increases by Industry	1991		1992	
	Employees Receiving Promotional Increases	% of Total Base Salaries	Employees Receiving Promotional Increases	% of Total Base Salaries
Total Companies	10.0%	1.5%	6.3%	1.0%

DEMOGRAPHIC DATA

NUMBER OF RESPONSES TO THE 1992-1993 SALARY BUDGET SURVEY

Total United States and Canada	3,064
Total United States	2,822
Total Canada	242

Total United States Responses by Regions



RESPONSES BY INDUSTRY

U.S. Industry			Canadian Industry		
	#	%		#	%
1. Finance/Banking	295	10.4%	1. Insurance	23	9.5%
2. Manufacturing	291	10.3%	2. Gov't/Public Sector	21	8.7%
3. Hospital & Health Care	247	8.8%	3. Finance/Banking	16	6.6%
4. Insurance	205	7.3%	4. Other	15	6.2%
5. Other	149	5.3%	5. Consulting	14	5.8%
6. Electrical & Electronic	134	4.8%	6. Retail	13	5.4%
7. Consulting	130	4.6%	7. Utilities	12	5.0%
8. Utilities	111	3.9%	8. Education/Academia	10	4.1%
9. Computer Service & Software	89	3.2%	9. Electrical & Electronic	10	4.1%
10. Aerospace	86	3.1%	10. Petroleum	10	4.1%
11. Retail	86	3.1%	11. Manufacturing	9	3.7%

ACA REGIONS



INDUSTRY GROUPINGS

The following survey data is reported individually for 41 major industry groupings as well as in the aggregate for all industries. Industries with fewer than five survey respondents are grouped in the category of "Other."

REPORTING FORMAT

The detailed data on the 41 industry groups shows types and amounts of increases granted. Data for the U.S. and four ACA regions (Eastern, Central, Southern and Western – see above) is reported separately for three categories of employees:

- 1) Non-exempt salaried employees covered by the Fair Labor Standards Act
- 2) Exempt employees – not subject to FLSA and
- 3) Officers and executives.

Data for Canada is reported separately for three categories of employees:

- 1) Non-management salaried employees
- 2) Management salaried employees, and
- 3) Officers and executives.

1992 Actual Increases
Non-Exempt Salary Employees

American Compensation Association
1992/1993 Salary Budget Survey

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INDUSTRY	GENERAL INCREASE/COLA		MERIT INCREASE		TOTAL INCREASE	
	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	1	3.5	85	4.1	85	4.2
Airlines	1	1.3	6	2.6	6	2.1
Apparel Manufacturing	—	—	8	5.1	8	5.1
Automotive & Farm Equipment	2	2.7	32	4.0	33	4.0
Building Materials	1	—	10	4.3	10	4.3
Chemicals	4	1.6	67	4.7	70	4.6
Communications	4	3.9	52	4.6	54	4.7
Computer Services & Software	5	1.8	85	4.9	84	5.1
Construction/Engineering	4	2.9	31	5.0	33	5.1
Consulting	15	3.4	98	4.6	103	4.9
Cosmetics	1	4.0	7	4.2	7	4.8
Diversified Products	—	—	29	4.4	29	4.4
Education/Academia	22	3.0	45	3.1	57	3.6
Electrical & Electronic	8	2.5	125	4.6	129	4.6
Finance/Banking	12	1.5	288	4.7	290	4.7
Food & Beverage	3	2.1	61	4.6	63	4.6
Forest & Paper Products	1	3.3	14	3.9	15	3.8
Gas Transmission Lines	2	2.0	9	4.2	10	4.3
Government/Public Sector	39	3.5	56	3.3	77	4.1
Hospital & Health Care	53	3.5	205	4.4	229	4.8
Hotel/Motel	1	3.5	14	4.9	15	4.8
Instrument Manufacturing	—	—	30	5.3	30	5.5
Insurance	9	2.9	195	4.8	196	4.9
Manufacturing	10	3.1	273	4.5	279	4.5
Mining	1	2.0	22	4.1	22	4.2
Non-profit Organization	10	3.1	74	4.5	79	4.6
Ofc./Computer/Bus. Equip.	1	3.0	32	4.3	31	4.5
Petroleum	1	3.0	35	4.7	35	4.7
Petroleum Services	1	—	16	3.8	16	3.8
Pharmaceuticals	6	3.6	54	5.6	55	5.8
Printing & Publishing	9	3.8	51	4.5	56	4.5
Research & Development	1	—	47	4.8	47	4.8
Restaurant	—	—	10	4.3	10	4.3
Retail	2	3.3	67	4.5	70	4.3
Rubber	2	3.2	11	4.0	12	4.2
Steel, Alum., Copper, Ni.	4	3.4	18	3.3	21	3.5
Textiles	1	5.5	6	4.4	7	4.5
Tobacco	—	—	5	4.2	5	4.2
Transportation	3	2.7	30	4.1	31	4.2
Utilities	25	3.7	95	4.1	105	4.6
Other	8	3.5	138	4.6	142	4.7
TOTAL U.S. FIRMS	273	3.2	2536	4.5	2656	4.6

* Fewer than five survey respondents / ** Total line reflects all data submitted

INDUSTRY	GENERAL INCREASE/COLA		MERIT INCREASE		TOTAL INCREASE	
	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	—	—	73	4.2	73	4.3
Airlines	—	—	5	2.3	5	2.3
Apparel Manufacturing	—	—	8	5.3	8	5.3
Automotive & Farm Equipment	1	2.0	31	4.4	31	4.5
Building Materials	1	—	11	4.1	11	4.1
Chemicals	4	1.7	66	4.6	66	4.6
Communications	5	3.1	47	4.8	50	4.8
Computer Services & Software	4	1.4	70	5.0	69	5.2
Construction/Engineering	2	3.0	28	4.6	28	4.8
Consulting	15	2.8	96	4.6	101	4.8
Cosmetics	—	—	6	4.9	6	4.9
Diversified Products	—	—	28	4.7	28	4.7
Education/Academia	10	2.8	33	3.7	38	3.9
Electrical & Electronic	8	2.2	102	4.6	104	4.7
Finance/Banking	9	1.6	249	4.7	250	4.7
Food & Beverage	4	2.3	59	4.6	61	4.6
Forest & Paper Products	1	3.5	14	4.0	15	4.0
Gas Transmission Lines	1	—	8	4.3	8	4.4
Government/Public Sector	27	3.4	40	3.5	53	4.4
Hospital & Health Care	39	3.3	180	4.4	196	4.7
Hotel/Motel	1	3.5	13	4.3	14	4.3
Instrument Manufacturing	1	2.5	28	4.9	28	5.1
Insurance	6	1.7	170	4.7	168	4.8
Manufacturing	10	3.3	242	4.5	247	4.5
Mining	1	2.0	19	4.2	19	4.3
Non-profit Organization	7	3.4	62	4.7	66	4.7
Ofc./Computer/Bus. Equip.	1	4.0	29	4.6	28	4.9
Petroleum	1	3.0	28	4.3	28	4.3
Petroleum Services	—	—	14	3.8	13	4.1
Pharmaceuticals	5	1.9	51	5.5	52	5.6
Printing & Publishing	7	3.7	44	4.5	46	4.7
Research & Development	1	—	38	4.8	38	4.8
Restaurant	—	—	10	4.9	10	4.9
Retail	3	2.1	59	4.5	61	4.4
Rubber	2	3.2	12	4.2	13	4.3
Steel, Alum., Copper, Ni.	3	2.0	19	2.9	20	3.1
Textiles	1	6.0	5	4.3	6	4.6
Tobacco					*	
Transportation	2	3.5	26	4.1	27	4.2
Utilities	17	3.2	81	4.0	86	4.4
Other	5	2.7	119	4.6	121	4.6
TOTAL U.S. FIRMS	205	2.9	2225	4.5	2294	4.6

* Fewer than five survey respondents / ** Total line reflects all data submitted

1992 Actual Increases
Exempt Salary Employees

American Compensation Association
1992/1993 Salary Budget Survey

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INDUSTRY	GENERAL INCREASE/COLA		MERIT INCREASE		TOTAL INCREASE	
	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	1	—	86	4.2	86	4.3
Airlines	—	—	6	1.7	6	1.7
Apparel Manufacturing	—	—	7	6.1	7	6.1
Automotive & Farm Equipment	1	4.4	32	4.2	33	4.2
Building Materials	1	—	10	4.7	10	4.7
Chemicals	3	—	68	4.8	69	4.7
Communications	4	2.0	61	4.6	61	4.7
Computer Services & Software	3	1.3	87	5.2	86	5.3
Construction/Engineering	4	2.9	32	5.0	33	5.3
Consulting	13	3.4	93	4.7	98	4.9
Cosmetics	—	—	7	3.6	7	3.6
Diversified Products	—	—	33	4.5	33	4.5
Education/Academia	18	2.6	47	3.3	58	3.5
Electrical & Electronic	4	3.3	131	4.6	133	4.6
Finance/Banking	10	1.2	291	4.7	292	4.7
Food & Beverage	3	2.8	66	4.8	68	4.8
Forest & Paper Products	1	3.3	14	4.0	15	3.9
Gas Transmission Lines	2	2.0	9	4.3	10	4.4
Government/Public Sector	36	3.3	56	3.2	77	3.8
Hospital & Health Care	36	3.4	229	4.7	244	4.9
Hotel/Motel	1	3.5	15	4.9	16	4.8
Instrument Manufacturing	—	—	30	5.4	30	5.4
Insurance	8	3.0	198	4.9	200	5.0
Manufacturing	7	3.6	285	4.6	289	4.6
Mining	1	2.0	22	4.2	22	4.3
Non-profit Organization	10	3.2	74	4.5	79	4.6
Ofc./Computer/Bus. Equip.	—	—	32	4.6	31	4.7
Petroleum	1	3.0	35	4.8	35	4.9
Petroleum Services	1	—	16	4.0	16	4.0
Pharmaceuticals	3	2.8	55	5.9	55	6.0
Printing & Publishing	5	3.3	56	4.4	58	4.4
Research & Development	1	—	47	4.9	47	4.9
Restaurant	—	—	10	4.5	10	4.5
Retail	1	4.5	82	4.3	83	4.3
Rubber	—	—	12	4.5	12	4.5
Steel, Alum., Copper, Ni.	1	3.0	20	3.7	21	3.6
Textiles	1	4.0	8	4.7	9	4.6
Tobacco	—	—	5	4.2	5	4.2
Transportation	5	2.6	37	4.0	39	4.1
Utilities	8	3.4	107	4.6	110	4.7
Other	7	3.4	146	4.7	149	4.7
TOTAL U.S. FIRMS	201	2.9	2657	4.6	2742	4.7

* Fewer than five survey respondents / ** Total line reflects all data submitted

INDUSTRY	GENERAL INCREASE/COLA		MERIT INCREASE		TOTAL INCREASE	
	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	1	—	75	4.3	75	4.3
Airlines	—	—	5	2.3	5	2.3
Apparel Manufacturing	—	—	8	6.0	8	6.0
Automotive & Farm Equipment	—	—	31	4.6	31	4.6
Building Materials	1	—	11	4.4	11	4.4
Chemicals	4	.8	68	4.7	67	4.7
Communications	5	2.5	53	4.7	54	4.9
Computer Services & Software	3	1.2	71	5.1	69	5.2
Construction/Engineering	2	3.0	28	4.7	28	4.9
Consulting	13	3.4	93	4.8	98	5.0
Cosmetics	—	—	6	4.9	6	4.9
Diversified Products	—	—	32	4.8	32	4.8
Education/Academia	8	2.9	34	3.7	39	3.8
Electrical & Electronic	6	2.2	108	4.7	109	4.8
Finance/Banking	8	1.2	250	4.7	250	4.8
Food & Beverage	4	3.0	64	4.7	66	4.7
Forest & Paper Products	1	3.5	14	4.1	15	4.0
Gas Transmission Lines	1	—	8	4.4	8	4.5
Government/Public Sector	24	3.2	40	3.5	53	4.1
Hospital & Health Care	28	3.2	197	4.6	206	4.8
Hotel/Motel	1	3.5	14	4.4	15	4.3
Instrument Manufacturing	1	2.5	28	5.1	28	5.3
Insurance	8	1.4	174	4.8	172	4.9
Manufacturing	8	3.0	250	4.7	254	4.7
Mining	1	2.0	19	4.3	19	4.4
Non-profit Organization	8	3.6	62	4.7	67	4.7
Ofc./Computer/Bus. Equip.	—	—	29	4.8	28	4.9
Petroleum	1	3.0	28	4.4	28	4.4
Petroleum Services	—	—	14	3.9	13	4.2
Pharmaceuticals	2	—	52	5.7	52	5.8
Printing & Publishing	5	3.4	47	4.4	47	4.7
Research & Development	1	—	37	4.8	37	4.8
Restaurant	—	—	10	5.0	10	5.0
Retail	2	2.1	74	4.5	74	4.5
Rubber	—	—	13	4.6	13	4.6
Steel, Alum., Copper, Ni.	—	—	20	3.6	20	3.6
Textiles	—	—	7	4.6	7	4.6
Tobacco						
Transportation	4	2.7	34	4.2	34	4.5
Utilities	7	2.6	86	4.4	87	4.5
Other	4	2.4	125	4.7	126	4.7
TOTAL U.S. FIRMS	162	2.7	2321	4.6	2363	4.7

* Fewer than five survey respondents / ** Total line reflects all data submitted

1992 Actual Increases
Officer & Executive Level

American Compensation Association
1992/1993 Salary Budget Survey

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INDUSTRY	GENERAL INCREASE/COLA		MERIT INCREASE		TOTAL INCREASE	
	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	1	—	67	4.3	67	4.3
Airlines	—	—	5	1.8	5	1.8
Apparel Manufacturing	—	—	7	5.1	7	5.1
Automotive & Farm Equipment	—	—	27	4.1	27	4.1
Building Materials	1	—	8	4.9	8	4.9
Chemicals	3	—	63	4.9	64	4.8
Communications	3	4.3	48	4.5	48	4.4
Computer Services & Software	4	1.8	72	5.4	71	5.5
Construction/Engineering	4	1.9	26	4.9	27	5.0
Consulting	18	3.3	88	4.3	95	4.6
Cosmetics	—	—	7	3.6	7	3.6
Diversified Products	—	—	29	4.6	29	4.6
Education/Academia	14	2.6	38	3.3	47	3.4
Electrical & Electronic	3	3.0	102	4.3	104	4.3
Finance/Banking	9	1.0	273	4.6	273	4.6
Food & Beverage	2	2.8	58	5.1	59	5.1
Forest & Paper Products	1	3.3	13	4.3	13	4.5
Gas Transmission Lines	1	—	9	4.4	9	4.5
Government/Public Sector	31	3.4	51	3.2	72	3.7
Hospital & Health Care	18	3.7	190	5.1	200	5.2
Hotel/Motel	1	3.5	15	5.0	16	4.9
Instrument Manufacturing	—	—	26	5.7	26	5.7
Insurance	7	3.4	184	5.2	185	5.3
Manufacturing	7	3.7	251	4.8	255	4.9
Mining	—	—	20	4.4	20	4.4
Non-profit Organization	7	5.4	65	4.6	70	4.8
Ofc./Computer/Bus. Equip.	—	—	29	4.7	28	4.8
Petroleum	—	—	28	4.7	28	4.6
Petroleum Services	—	—	16	4.4	16	4.4
Pharmaceuticals	3	1.7	48	5.9	48	6.0
Printing & Publishing	3	3.2	50	4.8	51	4.8
Research & Development	2	2.0	35	4.8	35	4.8
Restaurant	—	—	9	4.6	9	4.6
Retail	1	6.0	72	4.3	74	4.2
Rubber	—	—	12	5.3	12	5.3
Steel, Alum., Copper, Ni.	1	3.0	15	4.2	16	4.2
Textiles	1	4.0	5	4.8	6	4.7
Tobacco						
Transportation	3	1.8	33	4.0	34	4.0
Utilities	7	2.7	93	5.1	95	5.2
Other	7	2.5	133	4.8	136	4.9
TOTAL U.S. FIRMS	163	3.0	2324	4.7	2396	4.8

* Fewer than five survey respondents / ** Total line reflects all data submitted

INDUSTRY	GENERAL INCREASE/COLA		MERIT INCREASE		TOTAL INCREASE	
	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	1	—	60	4.4	60	4.4
Airlines						
Apparel Manufacturing	—	—	8	5.4	8	5.4
Automotive & Farm Equipment	—	—	25	4.7	25	4.7
Building Materials	1	—	9	4.5	9	4.5
Chemicals	4	.8	63	4.8	62	4.9
Communications	5	2.7	44	5.0	46	5.0
Computer Services & Software	4	1.6	61	5.3	60	5.4
Construction/Engineering	1	3.0	24	4.9	24	5.0
Consulting	18	2.5	90	4.8	95	5.1
Cosmetics	—	—	6	4.9	6	4.9
Diversified Products	—	—	29	5.0	29	4.9
Education/Academia	7	2.4	28	3.6	32	3.7
Electrical & Electronic	6	2.2	86	4.6	87	4.7
Finance/Banking	8	1.1	235	4.7	236	4.8
Food & Beverage	3	2.7	55	5.0	57	5.0
Forest & Paper Products	1	3.5	13	4.1	13	4.3
Gas Transmission Lines	1	—	7	4.6	7	4.7
Government/Public Sector	24	3.3	32	4.0	48	4.4
Hospital & Health Care	14	4.4	160	5.0	166	5.1
Hotel/Motel	1	3.5	14	4.5	15	4.5
Instrument Manufacturing	1	2.5	25	5.2	25	5.4
Insurance	8	1.8	163	4.9	160	5.0
Manufacturing	8	3.0	226	4.9	230	4.9
Mining	—	—	16	4.5	16	4.5
Non-profit Organization	7	3.8	52	4.8	57	4.7
Ofc./Computer/Bus. Equip.	—	—	26	4.9	25	5.1
Petroleum	—	—	25	4.3	25	4.4
Petroleum Services	—	—	14	4.1	13	4.4
Pharmaceuticals	2	—	45	5.5	45	5.6
Printing & Publishing	5	3.8	42	4.8	42	5.0
Research & Development	1	—	29	4.8	29	4.8
Restaurant	—	—	9	5.1	9	5.1
Retail	2	2.5	67	4.5	69	4.5
Rubber	—	—	13	5.1	13	5.1
Steel, Alum., Copper, Ni.	—	—	16	4.4	16	4.4
Textiles	—	—	5	4.8	5	4.8
Tobacco						
Transportation	2	3.0	30	4.2	30	4.4
Utilities	6	2.2	78	4.7	79	4.7
Other	4	2.9	115	4.8	116	4.9
TOTAL U.S. FIRMS	145	2.7	2051	4.8	2095	4.8

* Fewer than five survey respondents / ** Total line reflects all data submitted

1992 Actual Salary Structure Adjustments

American Compensation Association
1992/1993 Salary Budget Survey

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INDUSTRY	NON-EXEMPT		EXEMPT		OFFICERS/EXECUTIVES	
	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	78	3.0	79	3.0	54	3.2
Airlines	7	.5	8	.6	6	.4
Apparel Manufacturing	8	2.9	8	3.8	6	2.3
Automotive & Farm Equipment	31	2.9	31	2.9	23	3.2
Building Materials	10	3.4	10	3.8	7	5.0
Chemicals	66	3.4	68	3.7	59	4.0
Communications	50	3.1	53	2.7	43	2.6
Computer Services & Software	71	3.3	72	3.5	45	2.7
Construction/Engineering	28	3.7	28	3.9	19	3.1
Consulting	47	3.3	42	3.1	38	2.9
Cosmetics	7	3.9	7	4.5	6	4.6
Diversified Products	30	3.4	32	3.7	25	3.7
Education/Academia	51	2.3	48	2.1	27	1.9
Electrical & Electronic	120	2.9	121	3.0	83	2.7
Finance/Banking	256	2.6	251	2.7	205	2.8
Food & Beverage	58	3.3	62	3.7	54	3.9
Forest & Paper Products	15	3.1	15	2.9	12	3.2
Gas Transmission Lines	9	2.7	9	4.0	7	4.0
Government/Public Sector	71	2.5	71	2.4	63	2.4
Hospital & Health Care	204	3.0	212	3.3	140	3.3
Hotel/Motel	12	2.0	13	2.5	12	2.6
Instrument Manufacturing	27	2.9	26	2.9	19	2.2
Insurance	193	3.1	193	3.3	164	3.6
Manufacturing	261	3.4	261	3.6	207	3.5
Mining	22	3.3	22	3.5	17	3.2
Non-profit Organization	60	2.7	59	3.0	49	2.8
Ofc./Computer/Bus. Equip.	25	1.8	25	2.3	18	2.4
Petroleum	31	3.8	32	4.0	27	3.9
Petroleum Services	15	2.8	15	2.9	15	3.7
Pharmaceuticals	47	3.9	47	4.5	34	4.1
Printing & Publishing	48	2.9	50	2.7	35	2.3
Research & Development	45	3.2	43	3.3	28	3.4
Restaurant	9	2.8	10	3.5	9	3.4
Retail	63	2.8	70	3.0	57	2.8
Rubber	13	2.7	13	2.9	10	2.6
Steel, Alum., Copper, Ni.	21	2.7	21	2.6	19	3.3
Textiles	7	4.5	8	5.0	5	5.4
Tobacco	*		*		*	
Transportation	27	2.1	33	2.7	26	2.3
Utilities	102	3.1	106	3.5	81	3.6
Other	122	2.9	122	2.9	100	2.8
TOTAL U.S. FIRMS	2371	3.0	2400	3.2	1858	3.1

* Fewer than five survey respondents / ** Total line reflects all data submitted

1993 Projected Salary Structure Adjustments

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INDUSTRY	NON-EXEMPT		EXEMPT		OFFICERS/EXECUTIVES	
	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	63	3.0	66	3.1	46	3.3
Airlines	5	1.5	6	1.3	4	0.6
Apparel Manufacturing	7	3.0	7	3.9	5	2.3
Automotive & Farm Equipment	30	3.4	30	3.5	22	3.8
Building Materials	11	3.8	11	4.0	8	4.2
Chemicals	62	3.6	63	3.6	57	3.7
Communications	44	3.3	46	3.2	36	3.4
Computer Services & Software	55	3.2	56	3.2	35	3.1
Construction/Engineering	24	3.2	24	3.2	15	2.4
Consulting	46	3.2	42	3.2	36	3.0
Cosmetics	5	3.8	5	4.0	4	4.0
Diversified Products	29	3.6	31	3.7	24	3.9
Education/Academia	33	2.8	32	2.8	19	2.9
Electrical & Electronic	98	3.4	101	3.5		3.7
Finance/Banking	212	2.9	211	3.0	180	2.9
Food & Beverage	57	3.3	62	3.5	53	3.7
Forest & Paper Products	15	3.4	15	3.5	12	3.6
Gas Transmission Lines	7	3.1	7	3.2	6	3.3
Government/Public Sector	46	2.9	45	3.1	41	2.9
Hospital & Health Care	178	3.2	183	3.4	118	3.3
Hotel/Motel	11	3.0	12	3.0	11	3.4
Instrument Manufacturing	26	3.8	26	4.2	19	3.8
Insurance	162	3.4	161	3.6	137	3.7
Manufacturing	220	3.6	221	3.8	177	3.7
Mining	18	3.4	18	3.4	13	3.3
Non-profit Organization	48	3.3	48	3.6	35	4.0
Ofc./Computer/Bus. Equip.	21	3.4	21	3.5	13	3.2
Petroleum	24	3.1	24	3.2	22	3.2
Petroleum Services	12	3.5	12	3.4	12	3.4
Pharmaceuticals	46	4.2	45	4.5	31	4.4
Printing & Publishing	44	3.1	44	3.3	33	3.2
Research & Development	33	3.1	33	3.6	23	3.6
Restaurant	9	3.6	9	3.8	7	4.4
Retail	56	3.3	62	3.7	48	3.5
Rubber	13	3.7	13	3.9	11	4.1
Steel, Alum., Copper, Ni.	19	2.5	19	3.1	17	3.3
Textiles	6	4.5	7	4.4	5	4.6
Tobacco	*		*		*	
Transportation	22	2.8	27	3.2	22	2.9
Utilities	81	3.2	83	3.6	63	3.7
Other	105	3.3	105	3.4	91	3.3
TOTAL U.S. FIRMS	2006	3.3	2036	3.4	1585	3.4

* Fewer than five survey respondents / ** Total line reflects all data submitted

1992 Actual Increases
Non-Exempt Salary Employees

American Compensation Association
1992/1993 Salary Budget Survey

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INDUSTRY	GENERAL INCREASE/COLA		MERIT INCREASE		TOTAL INCREASE	
	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	—	—	18	3.6	18	3.6
Airlines					*	
Apparel Manufacturing					*	
Automotive & Farm Equipment	—	—	7	3.4	7	3.4
Building Materials					*	
Chemicals	1	—	24	4.7	25	4.7
Communications	1	5.0	15	4.7	15	5.1
Computer Services & Software	2	1.0	26	4.6	26	4.8
Construction/Engineering	1	3.5	6	4.8	6	5.4
Consulting	2	2.0	30	4.4	30	4.5
Cosmetics					*	
Diversified Products	—	—	9	4.4	9	4.5
Education/Academia	7	3.9	17	2.6	21	3.4
Electrical & Electronic	2	2.3	30	4.5	31	4.5
Finance/Banking	5	2.1	107	4.6	108	4.7
Food & Beverage	1	—	19	4.7	19	4.7
Forest & Paper Products					*	
Gas Transmission Lines					*	
Government/Public Sector	6	3.5	10	3.3	13	4.1
Hospital & Health Care	12	3.6	47	4.1	56	4.2
Hotel/Motel	1	3.5	5	4.6	6	4.4
Instrument Manufacturing	—	—	11	5.3	11	5.3
Insurance	2	3.5	77	4.7	77	4.9
Manufacturing	2	3.1	70	4.4	71	4.4
Mining	—	—	5	3.9	5	3.9
Non-profit Organization	5	3.0	35	4.1	37	4.3
Ofc./Computer/Bus. Equip.	1	3.0	13	4.0	12	4.2
Petroleum					*	
Petroleum Services					*	
Pharmaceuticals	5	3.9	34	5.6	36	5.9
Printing & Publishing	3	4.0	21	4.7	22	4.8
Research & Development	1	—	17	4.9	17	4.9
Restaurant					*	
Retail	2	3.3	23	4.3	24	4.1
Rubber					*	
Steel, Alum., Copper, Ni.	1	8.1	4	2.3	5	3.5
Textiles					*	
Tobacco					*	
Transportation	—	—	8	3.0	8	3.0
Utilities	5	4.4	19	4.7	23	4.9
Other	3	3.0	50	4.8	51	4.9
TOTAL EASTERN REGION	73	3.2	783	4.4	815	4.6

* Fewer than five survey respondents / ** Total line reflects all data submitted

American Compensation Association
1992/1993 Salary Budget Survey

1993 Projected Increases
Non-Exempt Salary Employees

INDUSTRY	GENERAL INCREASE/COLA		MERIT INCREASE		TOTAL INCREASE	
	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	—	—	15	4.2	15	4.2
Airlines					*	
Apparel Manufacturing					*	
Automotive& FarmEquipment	—	—	7	4.3	7	4.3
Building Materials					*	
Chemicals	1	—	25	4.7	24	4.7
Communications	2	4.5	15	4.7	16	5.0
Computer Services & Software	1	—	21	4.7	21	4.8
Construction/Engineering	1	3.0	6	4.6	6	5.1
Consulting	3	2.7	29	4.6	30	4.8
Cosmetics					*	
Diversified Products	—	—	9	4.8	9	4.9
Education/Academia	2	2.5	13	3.3	13	3.7
Electrical& Electronic	2	2.5	23	4.7	24	4.7
Finance/Banking	3	3.5	87	4.6	88	4.7
Food & Beverage	1	—	19	4.7	19	4.7
Forest & Paper Products					*	
Gas Transmission Lines					*	
Government/Public Sector	5	3.3	9	3.7	10	5.0
Hospital& Health Care	9	3.6	36	4.6	42	4.7
Hotel/Motel	1	3.5	5	4.4	6	4.3
Instrument Manufacturing	—	—	9	4.5	9	4.6
Insurance	1	4.0	67	4.6	67	4.7
Manufacturing	1	4.4	60	4.6	60	4.6
Mining	—	—	5	4.2	5	4.2
Non-profit Organization	3	2.3	28	4.7	29	4.7
Ofc./Computer/Bus. Equip.	1	4.0	11	4.4	10	4.7
Petroleum					*	
Petroleum Services					*	
Pharmaceuticals	5	1.9	32	5.5	33	5.6
Printing & Publishing	2	4.0	19	4.8	19	4.9
Research & Development	1	—	10	5.0	10	5.0
Restaurant					*	
Retail	2	3.1	19	4.4	20	4.2
Rubber					*	
Steel, Alum., Copper, Ni.	1	2.0	4	1.6	5	1.7
Textiles					*	
Tobacco					*	
Transportation	—	—	8	3.5	8	3.5
Utilities	1	4.0	17	4.6	18	4.6
Other	2	1.8	44	4.7	44	4.8
TOTAL EASTERN REGION	53	2.8	675	4.6	690	4.7

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* Fewer than five survey respondents / ** Total line reflects all data submitted

1992 Actual Increases

Exempt Salary Employees

American Compensation Association
1992/1993 Salary Budget Survey

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INDUSTRY	GENERAL INCREASE/COLA		MERIT INCREASE		TOTAL INCREASE	
	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	—	—	19	3.6	19	3.6
Airlines					*	
Apparel Manufacturing					*	
Automotive & Farm Equipment	—	—	7	3.4	7	3.4
Building Materials					*	
Chemicals	1	—	25	4.8	25	4.8
Communications	1	4.0	16	4.8	16	5.1
Computer Services Software	1	—	26	4.7	26	4.9
Construction/Engineering	1	3.5	6	5.1	6	5.7
Consulting	2	2.0	30	4.4	30	4.5
Cosmetics					*	
Diversified Products	—	—	11	4.6	11	4.7
Education/Academia	5	3.7	16	3.0	20	3.3
Electrical & Electronic	—	—	33	4.6	33	4.6
Finance/Banking	3	1.7	111	4.6	111	4.7
Food & Beverage	1	—	19	5.0	19	5.0
Forest & Paper Products					*	
Gas Transmission Lines					*—	
Government/Public Sector	5	3.1	10	3.2	13	3.7
Hospital Health Care	7	3.7	52	4.3	58	4.3
Hotel/Motel	1	3.5	5	4.8	6	4.6
Instrument Manufacturing	—	—	11	5.3	11	5.3
Insurance	1	4.5	77	4.7	77	4.8
Manufacturing	1	4.0	74	4.6	74	4.6
Mining	—	—	5	3.9	5	3.9
Non-profit Organization	5	3.0	35	4.1	37	4.3
Ofc./Computer/Bus. Equip.	—	—	13	4.4	12	4.3
Petroleum					*	
Petroleum Services					*	
Pharmaceuticals	2	4.0	35	5.7	36	5.9
Printing & Publishing	2	3.5	22	4.5	23	4.6
Research & Development	1	—	17	5.0	17	5.0
Restaurant					*	
Retail	1	4.5	30	4.1	30	4.1
Rubber					*	
Steel, Alum., Copper, Ni.	—	—	5	3.4	5	3.4
Textiles					*	
Tobacco					*	
Transportation	—	—	8	3.5	8	3.5
Utilities	—	—	25	4.7	25	4.7
Other	3	3.0	51	4.8	52	4.9
TOTAL EASTERN REGION	46	2.9	820	4.5	838	4.6

* Fewer than five survey respondents / ** Total line reflects all data submitted

INDUSTRY	GENERAL INCREASE/COLA		MERIT INCREASE		TOTAL INCREASE	
	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	—	—	16	4.4	16	4.4
Airlines					*	
Apparel Manufacturing					*	
Automotive & Farm Equipment	—	—	7	4.6	7	4.6
Building Materials					*	
Chemicals	2	—	26	4.9	25	4.9
Communications	2	3.8	15	4.7	16	4.9
Computer Services & Software	1	—	21	4.7	21	4.9
Construction/Engineering	1	3.0	6	4.8	6	5.3
Consulting	3	3.5	29	4.6	30	4.8
Cosmetics					*	
Diversified Products	—	—	11	4.9	11	5.0
Education/Academia	—	—	13	3.6	13	3.6
Electrical & Electronic	—	—	26	4.8	26	4.8
Finance/Banking	2	2.8	89	4.7	89	4.8
Food & Beverage	1	—	19	4.9	19	4.9
Forest Paper Products					*	
Gas Transmission Lines					*	
Government/Public Sector	3	2.6	9	4.0	10	4.4
Hospital & Health Care	7	3.4	41	4.5	45	4.6
Hotel/Motel	1	3.5	5	4.4	6	4.3
Instrument Manufacturing	—	—	9	4.6	9	4.6
Insurance	1	4.0	66	4.6	66	4.7
Manufacturing	—	—	63	4.7	63	4.7
Mining	—	—	5	4.2	5	4.2
Non-profit Organization	3	2.3	28	4.8	29	4.7
Ofc./Computer/Bus. Equip.	—	—	11	4.8	10	4.9
Petroleum					*	
Petroleum Services					*	
Pharmaceuticals	2	—	33	5.6	33	5.7
Printing & Publishing	1	3.0	19	4.7	19	4.8
Research & Development	1	—	10	5.0	10	5.0
Restaurant					*	
Retail	1	4.2	26	4.4	26	4.4
Rubber					*	
Steel, Alum., Copper, Ni.	—	—	5	2.7	5	2.7
Textiles					*	
Tobacco					*	
Transportation	—	—	8	3.9	8	3.9
Utilities	—	—	18	4.6	18	4.6
Other	2	1.8	45	4.8	45	4.9
TOTAL EASTERN REGION	36	2.4	702	4.6	709	4.7

* Fewer than five survey respondents / ** Total line reflects all data submitted

1992 Actual Increases

Officer & Executive Level

American Compensation Association

1992/1993 Salary Budget Survey

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INDUSTRY	GENERAL INCREASE/COLA		MERIT INCREASE		TOTAL INCREASE	
	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	—	—	18	3.7	18	3.7
Airlines					*	
Apparel Manufacturing					*	
Automotive & Farm Equipment	—	—	2	3.2	6	3.2
Building Materials					*	
Chemicals	1	—	21	4.9	21	4.9
Communications	—	—	13	5.0	13	5.0
Computer Services Software	1	—	23	4.7	23	4.8
Construction/Engineering					*	
Consulting	5	4.3	29	4.3	31	4.5
Cosmetics					*	
Diversified Products	—	—	10	5.1	10	5.1
Education/Academia	3	3.7	13	2.7	15	3.1
Electrical Electronic	—	—	28	4.7	28	4.7
Finance/Banking	3	2.9	101	4.4	100	4.5
Food Beverage	1	—	17	5.2	17	5.2
Forest & Paper Products					*	
Gas Transmission Lines					*	
Government/Public Sector	2	2.8	9	2.7	11	2.7
Hospital & Health Care	6	4.7	48	4.6	54	4.6
Hotel/Motel	1	3.5	5	5.3	6	5.0
Instrument Manufacturing	—	—	11	5.8	11	5.9
Insurance	1	6.0	73	4.8	72	5.0
Manufacturing	1	4.0	64	4.9	64	5.0
Mining	—	—	5	3.9	5	3.9
Non-profit Organization	3	3.5	31	4.1	33	4.2
Ofc./Computer/Bus. Equip.	—	—	10	4.4	9	4.3
Petroleum					*	
Petroleum Services					*	
Pharmaceuticals	2	2.5	29	5.5	30	5.7
Printing & Publishing	1	3.0	20	4.8	21	4.7
Research & Development	2	2.0	10	4.7	10	4.7
Restaurant					*	
Retail	1	6.0	26	4.0	26	4.0
Rubber					*	
Steel, Alum., Copper, Ni.					*	
Textiles					*	
Tobacco					*	
Transportation	—	—	6	3.4	6	3.4
Utilities	—	—	19	5.0	19	5.0
Other	3	3.0	45	5.1	47	5.2
TOTAL EASTERN REGION	39	3.3	719	4.6	735	4.7

* Fewer than five survey respondents / ** Total line reflects all data submitted

INDUSTRY	GENERAL INCREASE/COLA		MERIT INCREASE		TOTAL INCREASE	
	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	—	—	15	4.5	15	4.6
Airlines					*	
Apparel Manufacturing					*	
Automotive & Farm Equipment	—	—	6	4.7	6	4.7
Building Materials					*	
Chemicals	2	—	22	5.1	21	5.1
Communications	2	4.3	12	5.3	13	5.2
Computer Services & Software	1	—	20	4.5	20	4.6
Construction/Engineering	1	3.0	5	5.7	5	6.3
Consulting	4	2.0	29	4.4	30	4.6
Cosmetics					*	
Diversified Products	—	—	10	5.1	10	5.1
Education/Academia	—	—	11	3.7	11	3.7
Electrical Electronic	—	—	24	4.9	24	4.9
Finance/Banking	3	2.8	83	4.7	83	4.8
Food & Beverage	1	—	17	5.3	17	5.3
Forest & Paper Products					*	
Gas Transmission Lines					*	
Government/Public Sector	2	2.6	7	5.0	9	4.5
Hospital & Health Care	5	3.7	37	4.9	40	5.0
Hotel/Motel	1	3.5	5	4.8	6	4.6
Instrument Manufacturing	—	—	9	4.9	9	4.9
Insurance	1	5.0	63	4.6	63	4.8
Manufacturing	—	—	55	4.9	55	4.9
Mining	—	—	5	4.1	5	4.1
Non-profit Organization	2	2.0	22	5.1	23	4.8
Ofc./Computer/Bus. Equip.	—	—	8	4.9	7	4.9
Petroleum					*	
Petroleum Services					*	
Pharmaceuticals	2	—	27	5.5	27	5.6
Printing & Publishing	1	5.0	17	5.0	17	5.0
Research & Development	1	—	8	4.9	8	4.9
Restaurant					*	
Retail	1	5.0	23	4.4	24	4.4
Rubber					*	
Steel, Alum., Copper, Ni.					*	
Textiles					*	
Tobacco					*	
Transportation	—	—	6	3.6	6	3.6
Utilities	—	—	17	4.7	17	4.7
Other	2	1.8	40	5.0	40	5.1
TOTAL EASTERN REGION	33	2.4	627	4.8	635	4.8

* Fewer than five survey respondents / ** Total line reflects all data submitted

1992 Actual Salary Structure Adjustments

American Compensation Association
1992/1993 Salary Budget Survey

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INDUSTRY	NON-EXEMPT		EXEMPT		OFFICERS/EXECUTIVES	
	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	16	2.9	16	2.8	15	2.8
Airlines	*		*		*	
Apparel Manufacturing	*		*		*	
Automotive & Farm Equipment	8	2.8	8	2.4	7	2.2
Building Materials	*		*		*	
Chemicals	24	3.8	25	3.7	20	4.3
Communications	16	3.2	16	2.7	14	2.5
Computer Services & Software	22	3.3	22	3.3	15	2.9
Construction/Engineering	*		*		*	
Consulting	14	3.4	13	3.7	12	3.4
Cosmetics	*		*		*	
Diversified Products	9	3.2	11	3.6	9	3.6
Education/Academia	18	2.5	17	2.3	7	2.5
Electrical & Electronic	29	3.2	30	3.4	20	3.2
Finance/Banking	91	2.7	87	2.8	67	2.8
Food & Beverage	18	3.7	18	4.2	17	4.6
Forest & Paper Products	*		*		*	
Gas Transmission Lines	*		*		*	
Government/Public Sector	13	2.6	13	2.6	11	2.6
Hospital & Health Care	51	2.9	53	3.0	36	2.6
Hotel/Motel	5	2.7	5	3.5	4	3.4
Instrument Manufacturing	10	3.0	10	3.1	9	2.1
Insurance	75	3.2	76	3.0	64	3.1
Manufacturing	64	3.9	64	3.7	50	4.0
Mining	5	3.3	5	3.6	5	3.5
Non-profit Organization	26	2.7	25	3.0	23	2.7
Ofc./Computer/Bus. Equip.	12	2.5	13	2.7	8	2.7
Petroleum	*		*		*	
Petroleum Services	*		*		*	
Pharmaceuticals	30	4.1	30	4.3	22	3.9
Printing & Publishing	18	2.8	18	2.6	11	2.4
Research & Development	17	3.4	16	3.5	10	3.3
Restaurant	*		*		*	
Retail	22	3.5	24	2.9	20	3.0
Rubber	*		*		*	
Steel, Alum., Copper, Ni.	5	3.9	5	3.3	5	3.3
Textiles	*		*		*	
Tobacco	*		*		*	
Transportation	6	1.7	7	3.3	5	2.9
Utilities	23	3.4	24	3.6	17	3.6
Other	45	2.7	45	2.9	38	2.8
TOTAL EASTERN REGION	721	3.1	726	3.2	566	3.1

* Fewer than five survey respondents / ** Total line reflects all data submitted

1993 Projected Salary Structure Adjustments

INDUSTRY	NON-EXEMPT		EXEMPT		OFFICERS/EXECUTIVES	
	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	14	3.1	15	3.9	14	3.8
Airlines	*		*		*	
Apparel Manufacturing	*		*		*	
Automotive & Farm Equipment	7	3.6	7	3.7	6	4.0
Building Materials	*		*		*	
Chemicals	24	3.8	25	3.8	20	4.0
Communications	15	2.9	15	3.1	12	2.9
Computer Services & Software	16	3.2	16	3.2	10	2.6
Construction/Engineering	5	2.5	5	2.7	4	2.4
Consulting	15	3.7	14	4.0	11	3.7
Cosmetics	*		*		*	
Diversified Products	9	3.6	11	3.7	9	3.6
Education/Academia	11	2.8	11	2.9	3	3.3
Electrical & Electronic	22	3.6	24	3.8	18	4.2
Finance/Banking	68	3.1	68	3.1	58	3.0
Food & Beverage	18	3.4	19	3.4	18	3.6
Forest & Paper Products	*		*		*	
Gas Transmission Lines	*		*		*	
Government/Public Sector	11	3.3	11	3.3	9	3.1
Hospital & Health Care	40	3.1	42	3.4	27	3.0
Hotel/Motel	*		*		*	
Instrument Manufacturing	10	4.5	10	4.3	9	3.8
Insurance	63	3.3	63	3.4	54	3.5
Manufacturing	55	3.7	54	3.6	43	3.7
Mining	5	3.6	5	3.6	5	3.6
Non-profit Organization	22	3.7	22	4.1	17	4.5
Ofc./Computer/Bus. Equip.	9	3.8	10	3.9	4	4.0
Petroleum	*		*		*	
Petroleum Services	*		*		*	
Pharmaceuticals	29	4.3	28	4.5	21	4.4
Printing & Publishing	16	3.2	16	3.2	12	3.8
Research & Development	9	3.4	9	3.5	6	3.7
Restaurant	*		*		*	
Retail	18	3.8	18	4.0	15	3.8
Rubber	*		*		*	
Steel, Alum., Copper, Ni.	5	2.2	5	3.0	5	3.0
Textiles	*		*		*	
Tobacco	*		*		*	
Transportation	6	2.3	7	2.8	5	1.9
Utilities	18	3.4	18	3.6	12	3.6
Other	36	3.5	35	3.6	33	3.8
TOTAL EASTERN REGION	601	3.4	609	3.5	482	3.5

* Fewer than five survey respondents / ** Total line reflects all data submitted

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1992 Actual Increases
Non-Exempt Salary Employees

American Compensation Association
1992/1993 Salary Budget Survey

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INDUSTRY	GENERAL INCREASE/COLA		MERIT INCREASE		TOTAL INCREASE	
	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	—	—	16	4.2	16	4.3
Airlines					*	
Apparel Manufacturing					*	
Automotive & Farm Equipment	2	2.7	12	3.9	13	4.1
Building Materials					*	
Chemicals	1	3.0	25	4.5	26	4.5
Communications	2	3.3	13	4.2	14	4.3
Computer Services & Software	—	—	9	5.1	8	5.2
Construction/Engineering					*	
Consulting	5	3.2	27	5.2	29	5.4
Cosmetics					*	
Diversified Products	—	—	13	4.2	13	4.2
Education/Academia	6	2.4	15	3.3	17	3.7
Electrical & Electronic	2	4.0	29	4.3	29	4.4
Finance/Banking	5	1.4	80	4.8	80	4.9
Food & Beverage	—	—	26	4.8	26	4.8
Forest & Paper Products	—	—	5	3.6	5	3.6
Gas Transmission Lines					*	
Government/Public Sector	12	3.1	16	2.9	22	3.6
Hospital & Health Care	22	3.3	65	4.2	72	4.8
Hotel/Motel					*	
Instrument Manufacturing					*	
Insurance	4	2.3	75	4.9	75	5.0
Manufacturing	3	2.6	123	4.4	125	4.4
Mining					*	
Non-profit Organization	5	3.3	26	4.8	29	4.9
Ofc./Computer/Bus. Equip.	—	—	6	4.1	6	4.1
Petroleum	—	—	5	4.8	5	4.8
Petroleum Services					*	
Pharmaceuticals					*	
Printing & Publishing	3	4.3	17	4.8	19	4.6
Research & Development	—	—	6	4.3	6	4.3
Restaurant					*	
Retail	—	—	17	4.7	17	4.7
Rubber					*	
Steel, Alum., Copper, Ni.	3	1.8	8	2.9	10	2.8
Textiles					*	
Tobacco					*	
Transportation	1	—	11	3.7	11	3.5
Utilities	8	3.7	29	3.8	32	4.4
Other	—	—	37	4.6	37	4.6
TOTAL CENTRAL REGION	88	3.0	742	4.4	774	4.5

* Fewer than five survey respondents / ** Total line reflects all data submitted

INDUSTRY	GENERAL INCREASE/COLA		MERIT INCREASE		TOTAL INCREASE	
	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	—	—	15	3.8	15	3.8
Airlines					*	
Apparel Manufacturing					*	
Automotive & Farm Equipment	—	—	12	4.6	12	4.6
Building Materials					*	
Chemicals	1	3.0	26	4.5	26	4.7
Communications	2	1.7	12	4.9	13	4.8
Computer Services & Software	—	—	9	5.0	8	5.0
Construction/Engineering					*	
Consulting	6	2.4	27	4.8	29	5.0
Cosmetics					*	
Diversified Products	—	—	13	4.5	13	4.5
Education/Academia	3	3.3	10	4.6	12	4.6
Electrical & Electronic	2	4.3	30	4.3	30	4.4
Finance/Banking	5	.8	73	4.7	73	4.8
Food & Beverage	1	3.0	25	4.6	25	4.5
Forest & Paper Products	—	—	5	4.0	5	4.0
Gas Transmission Lines					*	
Government/Public Sector	10	3.6	9	3.3	14	4.7
Hospital & Health Care	17	3.3	60	4.2	66	4.7
Hotel/Motel					*	
Instrument Manufacturing					*	
Insurance	3	1.1	66	4.9	65	4.9
Manufacturing	4	2.3	115	4.4	117	4.4
Mining					*	
Non-profit Organization	4	4.1	24	4.6	27	4.7
Ofc./Computer/Bus. Equip.	—	—	6	4.6	6	4.6
Petroleum	—	—	5	4.4	5	4.4
Petroleum Services					*	
Pharmaceuticals					*	
Printing & Publishing	3	3.7	13	4.5	14	4.6
Research & Development	—	—	5	4.1	5	4.1
Restaurant					*	
Retail	1	—	14	4.3	14	4.3
Rubber	1	2.8	5	3.4	5	4.0
Steel, Alum., Copper, Ni.	2	2.0	10	2.8	10	3.2
Textiles					*	
Tobacco					*	
Transportation	—	—	10	4.4	10	4.4
Utilities	5	2.9	26	3.8	27	4.2
Other	—	—	34	4.5	34	4.5
TOTAL CENTRAL REGION	71	2.8	684	4.4	705	4.6

CENTRAL REGION

* Fewer than five survey respondents / ** Total line reflects all data submitted

1992 Actual Increases
Exempt Salary Employees

American Compensation Association
1992/1993 Salary Budget Survey

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INDUSTRY	GENERAL INCREASE/COLA		MERIT INCREASE		TOTAL INCREASE	
	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	—	—	16	4.4	16	4.4
Airlines					*	
Apparel Manufacturing					*	
Automotive & Farm Equipment	1	4.4	12	4.1	13	4.1
Building Materials					*	
Chemicals	1	—	25	4.7	26	4.5
Communications	3	1.3	17	3.8	17	4.1
Computer Services & Software	—	—	10	5.4	9	5.5
Construction/Engineering					*	
Consulting	3	4.2	23	5.0	25	5.1
Cosmetics					*	
Diversified Products	—	—	15	4.3	15	4.3
Education/Academia	5	1.8	17	3.3	19	3.4
Electrical & Electronic	2	4.0	30	4.4	30	4.5
Finance/Banking	5	1.4	81	4.8	81	4.9
Food & Beverage	—	—	29	4.9	29	4.9
Forest & Paper Products	—	—	5	3.9	5	3.9
Gas Transmission Lines					*	
Government/Public Sector	11	3.1	16	3.1	22	3.5
Hospital & Health Care	13	3.1	73	4.7	75	5.1
Hotel/Motel					*	
Instrument Manufacturing					*	
Insurance	4	2.5	78	5.2	79	5.2
Manufacturing	2	3.5	128	4.5	130	4.5
Mining					*	
Non-profit Organization	5	3.5	26	4.8	29	4.9
Ofc./Computer/Bus. Equip.	—	—	6	4.2	6	4.2
Petroleum	—	—	5	5.2	5	5.2
Petroleum Services					*	
Pharmaceuticals					*	
Printing & Publishing	2	3.0	19	4.6	20	4.5
Research & Development	—	—	6	4.7	6	4.7
Restaurant					*	
Retail	—	—	21	4.5	20	4.5
Rubber					*	
Steel, Alum., Copper, Ni.	1	3.0	9	3.2	10	3.2
Textiles					*	
Tobacco					*	
Transportation	2	1.5	14	4.0	15	3.9
Utilities	5	4.2	31	4.6	34	4.8
Other	—	—	41	4.6	41	4.6
TOTAL CENTRAL REGION	67	2.8	785	4.6	809	4.7

* Fewer than five survey respondents / ** Total line reflects all data submitted

INDUSTRY	GENERAL INCREASE/COLA		MERIT INCREASE		TOTAL INCREASE	
	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	—	—	15	3.9	15	4.0
Airlines					*	
Apparel Manufacturing					*	
Automotive & Farm Equipment	—	—	12	4.7	12	4.7
Building Materials					*	
Chemicals	1	3.0	26	4.7	26	4.8
Communications	3	1.7	15	4.5	15	4.9
Computer Services & Software	—	—	10	5.1	8	5.1
Construction/Engineering					*	
Consulting	3	3.8	24	5.1	26	5.1
Cosmetics					*	
Diversified Products	—	—	15	4.6	15	4.6
Education/Academia	3	3.3	11	4.1	13	4.3
Electrical & Electronic	2	4.3	31	4.4	31	4.5
Finance/Banking	5	.8	73	4.8	73	4.9
Food & Beverage	1	3.0	28	4.7	28	4.6
Forest & Paper Products	—	—	5	4.2	5	4.2
Gas Transmission Lines					*	
Government/Public Sector	8	3.5	9	4.1	14	4.7
Hospital & Health Care	10	3.2	65	4.6	68	4.9
Hotel/Motel					*	
Instrument Manufacturing					*	
Insurance	5	.9	71	4.9	70	5.0
Manufacturing	3	2.5	119	4.6	121	4.6
Mining					*	
Non-profit Organization	4	4.3	24	4.6	27	4.7
Ofc./Computer/Bus. Equip.	—	—	6	4.7	6	4.7
Petroleum	—	—	5	4.5	5	4.5
Petroleum Services					*	
Pharmaceuticals					*	
Printing & Publishing	3	3.4	15	4.3	15	4.6
Research & Development	—	—	5	4.3	5	4.3
Restaurant					*	
Retail	1	—	18	4.4	17	4.3
Rubber	—	—	5	4.5	5	4.5
Steel, Alum., Copper, Ni.	—	—	10	3.7	10	3.7
Textiles					*	
Tobacco					*	
Transportation	1	1.8	15	4.3	15	4.4
Utilities	3	3.7	27	4.4	28	4.6
Other	—	—	37	4.6	37	4.6
TOTAL CENTRAL REGION	57	2.8	722	4.6	736	4.7

CENTRAL REGION

* Fewer than five survey respondents / ** Total line reflects all data submitted

1992 Actual Increases
Officer & Executive Level

American Compensation Association
1992/1993 Salary Budget Survey

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INDUSTRY	GENERAL INCREASE/COLA		MERIT INCREASE		TOTAL INCREASE	
	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	—	—	12	4.7	12	4.7
Airlines					*	
Apparel Manufacturing					*	
Automotive & Farm Equipment	—	—	10	4.1	10	4.1
Building Materials					*	
Chemicals	1	—	25	4.8	26	4.6
Communications	2	1.5	13	3.2	14	3.2
Computer Services & Software	—	—	8	5.9	7	6.1
Construction/Engineering					*	
Consulting	4	3.0	19	4.4	21	4.6
Cosmetics					*	
Diversified Products	—	—	13	3.8	13	3.8
Education/Academia	3	2.3	14	3.4	16	3.4
Electrical & Electronic	1	4.0	26	4.4	26	4.4
Finance/Banking	4	—	79	4.8	79	4.8
Food & Beverage	—	—	23	5.2	23	5.2
Forest & Paper Products					*	
Gas Transmission Lines					*	
Government/Public Sector	10	3.3	15	2.8	21	3.6
Hospital & Health Care	4	3.5	58	5.2	58	5.4
Hotel/Motel					*	
Instrument Manufacturing					*	
Insurance	3	2.8	72	5.6	73	5.6
Manufacturing	2	3.8	111	4.6	113	4.6
Mining					*	
Non-profit Organization	3	4.2	22	5.0	24	5.1
Ofc./Computer/Bus. Equip.	—	—	6	4.1	6	4.1
Petroleum					*	
Petroleum Services					*	
Pharmaceuticals					*	
Printing & Publishing	1	3.0	17	5.6	17	5.5
Research & Development	—	—	5	5.0	5	5.0
Restaurant					*	
Retail	—	—	17	4.5	17	4.6
Rubber					*	
Steel, Alum., Copper, Ni.	1	3.0	7	3.7	8	3.6
Textiles					*	
Tobacco					*	
Transportation	2	1.2	14	4.2	14	4.2
Utilities	3	3.0	28	5.4	30	5.4
Other	—	—	38	4.9	38	4.9
TOTAL CENTRAL REGION	45	2.6	688	4.8	707	4.8

* Fewer than five survey respondents / ** Total line reflects all data submitted

INDUSTRY	GENERAL INCREASE/COLA		MERIT INCREASE		TOTAL INCREASE	
	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	—	—	10	3.9	10	3.9
Airlines					*	
Apparel Manufacturing					*	
Automotive & Farm Equipment	—	—	9	5.1	9	5.1
Building Materials					*	
Chemicals	1	3.0	26	4.8	26	4.9
Communications	3	1.7	12	4.7	13	4.3
Computer Services & Software	—	—	8	5.1	7	5.1
Construction/Engineering					*	
Consulting	5	2.3	20	4.9	22	5.0
Cosmetics					*	
Diversified Products	—	—	13	4.8	13	4.6
Education/Academia	2	2.5	10	4.1	11	4.1
Electrical & Electronic	2	4.3	25	4.2	25	4.4
Finance/Banking	4	—	70	4.8	71	4.9
Food & Beverage	1	3.0	22	4.8	23	4.7
Forest & Paper Products					*	
Gas Transmission Lines					*	
Government/Public Sector	9	3.6	7	4.5	14	4.9
Hospital & Health Care	4	6.0	50	4.9	51	5.3
Hotel/Motel					*	
Instrument Manufacturing					*	
Insurance	5	1.3	66	5.2	65	5.3
Manufacturing	3	2.5	106	4.8	108	4.8
Mining					*	
Non-profit Organization	4	4.4	21	4.5	24	4.7
Ofc./Computer/Bus. Equip.	—	—	6	4.5	6	4.5
Petroleum					*	
Petroleum Services					*	
Pharmaceuticals					*	
Printing & Publishing	3	3.4	13	5.0	13	5.4
Research & Development					*	
Restaurant					*	
Retail	1	—	15	4.4	15	4.4
Rubber	—	—	5	5.4	5	5.4
Steel, Alum., Copper, Ni.	—	—	8	4.2	8	4.2
Textiles					*	
Tobacco					*	
Transportation	1	2.0	14	4.5	14	4.6
Utilities	2	2.0	23	5.1	24	5.1
Other	—	—	35	4.8	35	4.8
TOTAL CENTRAL REGION	50	2.8	628	4.8	646	4.9

CENTRAL REGION

* Fewer than five survey respondents / ** Total line reflects all data submitted

1992 Actual Salary Structure Adjustments

American Compensation Association
1992/1993 Salary Budget Survey

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INDUSTRY	NON-EXEMPT		EXEMPT		OFFICERS/EXECUTIVES	
	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	16	3.6	16	3.5	8	2.7
Airlines	*		*		*	
Apparel Manufacturing	*		*		*	
Automotive & Farm Equipment	11	2.9	11	3.0	9	3.7
Building Materials	*		*		*	
Chemicals	25	3.1	25	3.7	24	3.9
Communications	13	3.3	16	2.5	12	1.5
Computer Services & Software	9	2.7	9	3.2	7	2.9
Construction/Engineering	*		*		*	
Consulting	14	3.3	13	2.1	10	2.8
Cosmetics	*		*		*	
Diversified Products	14	3.5	15	3.7	13	3.7
Education/Academia	17	2.0	16	1.7	9	1.1
Electrical & Electronic	28	2.7	30	3.0	24	3.2
Finance/Banking	77	2.5	78	2.8	67	2.9
Food & Beverage	24	3.5	26	3.6	21	3.6
Forest & Paper Products	5	3.7	5	3.5	3	4.7
Gas Transmission Lines	*		*		*	
Government/Public Sector	22	2.3	22	2.3	19	2.3
Hospital & Health Care	67	3.2	69	3.7	50	3.9
Hotel/Motel	*		*		*	
Instrument Manufacturing	*		*		*	
Insurance	81	3.3	81	3.7	70	4.1
Manufacturing	116	3.3	118	3.7	88	3.4
Mining	*		*		*	
Non-profit Organization	23	2.8	23	2.8	17	2.5
Ofc./Computer/Bus. Equip.	*		*		*	
Petroleum	*		*		*	
Petroleum Services	*		*		*	
Pharmaceuticals	*		*		*	
Printing & Publishing	18	3.1	20	2.6	14	2.0
Research & Development	6	2.6	6	3.1	5	3.4
Restaurant	*		*		*	
Retail	15	2.7	17	3.2	15	2.2
Rubber	5	3.3	5	3.6	2	3.5
Steel, Alum., Copper, Ni.	10	2.8	10	2.7	9	3.7
Textiles	*		*		*	
Tobacco	*		*		*	
Transportation	13	1.7	16	2.1	12	1.5
Utilities	32	3.2	34	3.6	25	3.9
Other	35	3.2	37	3.0	31	2.9
TOTAL CENTRAL REGION	729	3.0	753	3.2	592	3.3

* Fewer than five survey respondents / ** Total line reflects all data submitted

1993 Projected Salary Structure Adjustments

INDUSTRY	NON-EXEMPT		EXEMPT		OFFICERS/EXECUTIVES	
	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	13	2.7	13	2.9	7	2.5
Airlines	*		*		*	
Apparel Manufacturing	*		*		*	
Automotive & Farm Equipment	12	3.8	12	4.1	10	4.3
Building Materials	*		*		*	
Chemicals	23	3.5	23	3.7	23	3.8
Communications	12	3.8	14	3.4	11	3.3
Computer Services & Software	9	3.6	9	3.8	5	4.1
Construction/Engineering	*		*		*	
Consulting	14	3.5	13	2.5	10	2.7
Cosmetics	*		*		*	
Diversified Products	14	3.8	15	3.9	13	3.9
Education/Academia	11	3.1	10	2.9	7	2.9
Electrical & Electronic	27	3.5	29	3.5	22	3.5
Finance/Banking	67	3.0	67	2.9	59	2.9
Food & Beverage	24	3.3	26	3.5	22	3.6
Foods & Paper Products	5	3.6	5	3.8	3	3.7
Gas Transmission Lines	*		*		*	
Government/Public Sector	13	3.9	12	3.7	11	3.9
Hospital & Health Care	62	3.2	62	3.3	44	3.5
Hotel/Motel	*		*		*	
Instrument Manufacturing	*		*		*	
Insurance	68	3.4	68	3.7	56	3.7
Manufacturing	104	3.5	108	4.0	80	3.8
Mining	*		*		*	
Non-profit Organization	20	3.0	20	3.0	13	3.2
Ofc./Computer/Bus. Equip.	*		*		*	
Petroleum	*		*		*	
Petroleum Services	*		*		*	
Pharmaceuticals	*		*		*	
Printing & Publishing	17	3.3	17	3.7	11	3.3
Research & Development	5	2.5	5	2.6	4	3.0
Restaurant	*		*		*	
Retail	15	2.6	18	2.8	15	2.9
Rubber	5	3.5	5	3.8	3	3.3
Steel, Alum., Copper, Ni.	10	2.7	10	3.4	9	3.8
Textiles	*		*		*	
Tobacco	*		*		*	
Transportation	10	2.8	14	3.2	12	3.1
Utilities	25	3.2	26	3.6	19	3.9
Other	32	3.4	34	3.5	29	3.2
TOTAL CENTRAL REGION	648	3.3	667	3.5	523	3.5

CENTRAL REGION

* Fewer than five survey respondents / ** Total line reflects all data submitted

1992 Actual Increases
Non-Exempt Salary Employees

American Compensation Association
1992/1993 Salary Budget Survey

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INDUSTRY	GENERAL INCREASE/COLA		MERIT INCREASE		TOTAL INCREASE	
	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	—	—	23	4.6	23	4.6
Airlines					*	
Apparel Manufacturing					*	
Automotive & Farm Equipment					*	
Building Materials					*	
Chemicals	2	1.8	13	4.9	14	4.8
Communications	1	4.0	11	4.9	12	4.8
Computer Services & Software	1	4.0	16	4.8	16	5.0
Construction/Engineering	2	2.0	8	5.4	9	5.5
Consulting	5	4.3	13	4.3	16	4.8
Cosmetics					*	
Diversified Products					*	
Education/Academia	5	3.3	5	3.0	9	3.5
Electrical & Electronic	1	2.2	13	4.3	15	3.9
Finance/Banking	1	—	44	4.8	45	4.8
Food & Beverage					*	
Forest & Paper Products					*	
Gas Transmission Lines	1	4.0	5	4.0	6	4.2
Government/Public Sector	10	3.5	12	3.6	20	3.9
Hospital & Health Care	9	3.2	47	4.7	49	5.1
Hotel/Motel					*	
Instrument Manufacturing					*	
Insurance	2	1.3	18	4.7	18	4.8
Manufacturing	3	4.0	34	4.4	36	4.5
Mining					*	
Non-profit Organization	—	—	6	5.0	6	5.0
Ofc./Computer/Bus. Equip.					*	
Petroleum	—	—	21	4.7	21	4.7
Petroleum Services	—	—	9	3.2	9	3.2
Pharmaceuticals	—	—	7	5.9	6	6.0
Printing & Publishing	1	3.5	7	4.1	8	4.0
Research & Development	—	—	9	4.7	9	5.0
Restaurant					*	
Retail	—	—	15	4.5	15	4.5
Rubber					*	
Steel, Alum., Copper, Ni.					*	
Textiles	1	5.5	5	4.6	6	4.7
Tobacco					*	
Transportation	1	3.0	6	5.7	7	5.3
Utilities	6	3.2	29	4.3	31	4.6
Other	2	4.4	19	4.4	20	4.7
TOTAL SOUTHERN REGION	56	3.3	439	4.5	471	4.6

* Fewer than five survey respondents / ** Total line reflects all data submitted

INDUSTRY	GENERAL INCREASE/COLA		MERIT INCREASE		TOTAL INCREASE	
	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	—	—	20	4.4	20	4.4
Airlines					*	
Apparel Manufacturing					*	
Automotive & Farm Equipment					*	
Building Materials	—	—	5	4.0	5	4.0
Chemicals	2	1.9	11	4.3	12	4.3
Communications	1	3.0	9	4.8	10	4.6
Computer Services & Software	1	3.5	14	4.9	14	5.1
Construction/Engineering	1	3.0	7	4.2	7	4.7
Consulting	4	3.0	13	4.6	15	4.8
Cosmetics					*	
Diversified Products					*	
Education/Academia	4	2.5	5	3.2	8	3.3
Electrical & Electronic	1	—	12	4.5	12	4.6
Finance/Banking	1	—	39	4.7	40	4.7
Food & Beverage					*	
Forest & Paper Products					*	
Gas Transmission Lines					*	
Government/Public Sector	7	3.0	11	3.7	14	4.4
Hospital & Health Care	7	3.1	42	4.5	44	4.8
Hotel/Motel					*	
Instrument Manufacturing	—	—	5	5.0	5	5.0
Insurance	2	1.5	15	4.6	15	4.8
Manufacturing	3	4.8	27	4.6	29	4.7
Mining					*	
Non-profit Organization	—	—	5	4.7	5	4.7
Ofc./Computer/Bus. Equip.					*	
Petroleum	—	—	18	4.4	18	4.4
Petroleum Services	—	—	9	3.7	8	4.1
Pharmaceuticals	—	—	7	5.9	7	5.9
Printing & Publishing	1	3.5	7	4.2	8	4.1
Research & Development	—	—	8	4.8	8	5.0
Restaurant					*	
Retail	—	—	13	4.5	13	4.5
Rubber					*	
Steel, Alum., Copper, Ni.					*	
Textiles	1	6.0	4	4.5	5	4.8
Tobacco					*	
Transportation	2	3.5	6	4.1	7	4.5
Utilities	7	2.8	23	4.0	25	4.4
Other	1	3.0	14	4.6	15	4.6
TOTAL SOUTHERN REGION	48	2.9	386	4.5	408	4.6

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* Fewer than five survey respondents / ** Total line reflects all data submitted

1992 Actual Increases
Exempt Salary Employees

American Compensation Association
1992/1993 Salary Budget Survey

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INDUSTRY	GENERAL INCREASE/COLA		MERIT INCREASE		TOTAL INCREASE	
	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	—	—	23	4.8	23	4.8
Airlines					*	
Apparel Manufacturing					*	
Automotive & Farm Equipment					*	
Building Materials					*	
Chemicals	1	—	13	5.0	13	5.0
Communications	—	—	13	5.0	13	5.0
Computer Services & Software	1	4.0	16	4.8	16	5.1
Construction/Engineering	2	2.0	9	5.1	9	5.9
Consulting	5	2.9	13	4.1	15	4.5
Cosmetics					*	
Diversified Products					*	
Education/Academia	5	3.3	5	3.3	9	3.6
Electrical & Electronic	—	—	15	4.1	16	3.9
Finance/Banking	1	—	43	4.8	44	4.8
Food & Beverage	—	—	5	4.9	5	4.9
Forest & Paper Products					*	
Gas Transmission Lines	1	4.0	5	4.0	6	4.2
Government/Public Sector	10	3.5	12	3.6	20	3.9
Hospital & Health Care	8	3.3	53	4.8	55	5.1
Hotel/Motel					*	
Instrument Manufacturing					*	
Insurance	2	1.3	18	4.8	18	4.9
Manufacturing	2	4.5	36	4.3	37	4.5
Mining					*	
Non-profit Organization	—	—	6	5.0	6	5.0
Ofc./Computer/Bus. Equip.					*	
Petroleum	—	—	21	4.8	21	4.8
Petroleum Services	—	—	9	3.3	9	3.3
Pharmaceuticals	—	—	7	6.2	6	6.2
Printing & Publishing	—	—	8	4.0	8	4.0
Research & Development	—	—	9	5.0	9	5.2
Restaurant					*	
Retail	—	—	17	4.4	17	4.5
Rubber					*	
Steel, Alum., Copper, Ni.					*	
Textiles	1	4.0	7	4.8	8	4.7
Tobacco					*	
Transportation	2	2.4	9	3.9	10	4.0
Utilities	1	—	30	4.7	30	4.7
Other	2	4.4	20	4.6	21	4.8
TOTAL SOUTHERN REGION	45	3.0	462	4.6	485	4.7

* Fewer than five survey respondents / ** Total line reflects all data submitted

INDUSTRY	GENERAL INCREASE/COLA		MERIT INCREASE		TOTAL INCREASE	
	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	—	—	20	4.6	20	4.6
Airlines					*	
Apparel Manufacturing					*	
Automotive & Farm Equipment					*	
Building Materials	—	—	5	4.0	5	4.0
Chemicals	1	—	12	4.3	12	4.3
Communications	—	—	11	4.8	11	4.8
Computer Services & Software	1	3.5	14	4.9	14	5.2
Construction/Engineering	1	3.0	7	4.3	7	4.9
Consulting	4	2.6	14	4.7	15	5.1
Cosmetics					*	
Diversified Products					*	
Education/Academia	4	2.5	5	3.2	8	3.3
Electrical & Electronic	1	—	14	4.5	14	4.5
Finance/Banking	1	—	38	4.7	39	4.7
Food & Beverage	—	—	5	5.1	5	5.1
Forest & Paper Products					*	
Gas Transmission Lines					*	
Government/Public Sector	7	3.0	11	3.6	14	4.3
Hospital & Health Care	7	3.2	46	4.6	48	4.9
Hotel/Motel					*	
Instrument Manufacturing	—	—	5	5.3	5	5.3
Insurance	2	1.5	15	4.6	15	4.8
Manufacturing	3	3.8	29	4.8	30	5.0
Mining					*	
Non-profit Organization	—	—	5	4.7	5	4.7
Ofc./Computer/Bus. Equip.					*	
Petroleum	—	—	18	4.4	18	4.5
Petroleum Services	—	—	9	3.7	8	4.1
Pharmaceuticals	—	—	7	6.1	7	6.1
Printing & Publishing	—	—	8	4.3	8	4.3
Research & Development	—	—	7	4.8	7	4.9
Restaurant					*	
Retail	—	—	15	4.7	15	4.8
Rubber					*	
Steel, Alum., Copper, Ni.					*	
Textiles	—	—	6	4.8	6	4.8
Tobacco					*	
Transportation	3	2.9	8	3.8	8	4.9
Utilities	3	1.0	25	4.3	25	4.4
Other	1	3.0	15	4.9	16	4.8
TOTAL SOUTHERN REGION	40	2.6	408	4.6	420	4.7

* Fewer than five survey respondents / ** Total line reflects all data submitted

1992 Actual Increases
Officer & Executive Level

American Compensation Association
1992/1993 Salary Budget Survey

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INDUSTRY	GENERAL INCREASE/COLA		MERIT INCREASE		TOTAL INCREASE	
	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	—	—	14	5.1	14	5.1
Airlines					*	
Apparel Manufacturing					*	
Automotive & Farm Equipment					*	
Building Materials					*	
Chemicals	1	—	13	5.4	13	5.4
Communications	—	—	11	5.8	11	5.8
Computer Services & Software	1	4.0	13	5.2	13	5.5
Construction/Engineering	2	—	8	4.6	8	4.8
Consulting	6	2.0	13	3.3	15	3.7
Cosmetics					*	
Diversified Products					*	
Education/Academia	5	3.3	4	3.8	8	4.0
Electrical & Electronic	—	—	11	3.5	12	3.2
Finance/Banking	1	—	44	5.0	45	5.0
Food & Beverage	—	—	5	5.7	5	5.7
Forest & Paper Products					*	
Gas Transmission Lines	—	—	6	4.0	6	4.2
Government/Public Sector	9	3.6	11	4.5	19	4.4
Hospital & Health Care	4	3.0	44	5.5	46	5.5
Hotel/Motel					*	
Instrument Manufacturing	—	—	5	4.9	5	4.9
Insurance	2	1.3	18	5.1	18	5.3
Manufacturing	2	4.5	34	4.4	35	4.5
Mining					*	
Non-profit Organization	—	—	6	5.2	6	5.2
Ofc./Computer/Bus. Equip.					*	
Petroleum	—	—	17	4.7	17	4.7
Petroleum Services	—	—	9	4.1	9	4.1
Pharmaceuticals	—	—	7	6.5	6	6.6
Printing & Publishing	—	—	7	4.2	7	4.2
Research & Development	—	—	8	4.9	8	5.1
Restaurant					*	
Retail	—	—	16	4.4	16	4.4
Rubber					*	
Steel, Alum., Copper, Ni.					*	
Textiles	1	4.0	5	4.8	6	4.7
Tobacco					*	
Transportation	1	3.0	8	4.2	9	4.0
Utilities	2	—	28	5.1	28	5.1
Other	2	2.9	18	4.6	19	4.7
TOTAL SOUTHERN REGION	40	2.6	416	4.8	437	4.8

* Fewer than five survey respondents / ** Total line reflects all data submitted

INDUSTRY	GENERAL INCREASE/COLA		MERIT INCREASE		TOTAL INCREASE	
	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	—	—	13	4.8	13	4.8
Airlines					*	
Apparel Manufacturing					*	
Automotive & Farm Equipment					*	
Building Materials					*	
Chemicals	1	—	12	4.5	12	4.5
Communications	—	—	10	5.0	10	5.0
Computer Services & Software	1	3.5	12	5.0	12	5.3
Construction/Engineering	—	—	5	4.6	5	4.6
Consulting	5	1.6	14	4.5	15	4.8
Cosmetics					*	
Diversified Products					*	
Education/Academia	4	2.5	4	3.0	7	3.1
Electrical & Electronic	1	—	11	4.1	11	4.1
Finance/Banking	1	—	39	4.8	40	4.8
Food & Beverage	—	—	5	5.1	5	5.1
Forest & Paper Products					*	
Gas Transmission Lines					*	
Government/Public Sector	7	3.0	8	3.9	11	4.7
Hospital & Health Care	3	4.0	40	5.2	42	5.2
Hotel/Motel					*	
Instrument Manufacturing	—	—	5	5.3	5	5.3
Insurance	2	1.5	15	4.8	14	5.0
Manufacturing	3	3.8	28	4.9	29	5.1
Mining					*	
Non-profit Organization	—	—	5	4.7	5	4.7
Ofc./Computer/Bus. Equip.					*	
Petroleum	—	—	16	4.6	16	4.6
Petroleum Services	—	—	9	4.0	8	4.5
Pharmaceuticals	—	—	7	5.2	7	5.2
Printing & Publishing	—	—	7	4.5	7	4.5
Research & Development	—	—	6	5.0	6	5.0
Restaurant					*	
Retail	—	—	15	4.5	15	4.5
Rubber					*	
Steel, Alum., Copper, Ni.					*	
Textiles	—	—	5	4.8	5	4.8
Tobacco					*	
Transportation	1	4.0	7	3.6	7	4.1
Utilities	3	1.0	23	4.4	23	4.5
Other	1	5.0	13	4.8	14	4.9
TOTAL SOUTHERN REGION	34	2.5	370	4.7	380	4.8

* Fewer than five survey respondents / ** Total line reflects all data submitted

SOUTHERN REGION

1992 Actual Salary Structure Adjustments

American Compensation Association
1992/1993 Salary Budget Survey

INDUSTRY	NON-EXEMPT		EXEMPT		OFFICERS/EXECUTIVES	
	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	20	3.0	20	3.2	11	4.2
Airlines	*		*		*	
Apparel Manufacturing	*		*		*	
Automotive & Farm Equipment	*		*		*	
Building Materials	*		*		*	
Chemicals	12	3.7	13	3.4	12	3.6
Communications	10	3.3	10	3.6	8	5.4
Computer Services & Software	12	2.7	13	2.8	10	2.5
Construction/Engineering	8	4.4	8	4.8	7	3.4
Consulting	6	3.2	6	3.7	6	2.5
Cosmetics	*		*		*	
Diversified Products	*		*		*	
Education/Academia	7	1.2	7	1.2	6	2.2
Electrical & Electronic	14	2.2	15	1.9	8	1.3
Finance/Banking	39	2.4	36	2.7	34	3.4
Food & Beverage	5	4.1	5	4.3	5	4.9
Forest & Paper Products	*		*		*	
Gas Transmission Lines	5	2.8	5	4.0	5	3.8
Government/Public Sector	17	2.4	17	2.4	16	2.5
Hospital & Health Care	41	2.6	44	2.8	31	2.8
Hotel/Motel	*		*		*	
Instrument Manufacturing	*		*		*	
Insurance	15	2.8	15	3.4	14	3.9
Manufacturing	35	3.2	34	3.5	32	3.2
Mining	*		*		*	
Non-profit Organization	*		*		*	
Ofc./Computer/Bus. Equip.	*		*		*	
Petroleum	19	3.7	20	4.0	16	4.1
Petroleum Services	8	2.7	8	2.5	8	3.8
Pharmaceuticals	6	3.6	6	4.9	4	4.8
Printing & Publishing	7	2.1	7	2.2	6	1.9
Research & Development	9	3.2	8	2.3	5	3.0
Restaurant	*		*		*	
Retail	14	1.4	16	2.3	13	2.6
Rubber	*		*		*	
Steel, Alum., Copper, Ni.	*		*		*	
Textiles	6	4.7	7	5.1	5	5.4
Tobacco	*		*		*	
Transportation	5	2.5	6	3.3	6	3.7
Utilities	26	2.6	27	3.2	24	3.2
Other	15	2.9	14	3.1	12	2.8
TOTAL SOUTHERN REGION	405	2.8	411	3.1	343	3.2

* Fewer than five survey respondents / ** Total line reflects all data submitted

1993 Projected Salary Structure Adjustments

INDUSTRY	NON-EXEMPT		EXEMPT		OFFICERS/EXECUTIVES	
	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	15	2.8	15	2.5	8	3.3
Airlines	*		*		*	
Apparel Manufacturing	*		*		*	
Automotive & Farm Equipment	*		*		*	
Building Materials	5	4.4	5	4.4	2	3.3
Chemicals	10	3.5	10	3.3	10	3.4
Communications	9	2.9	9	3.1	7	4.7
Computer Services & Software	9	3.4	10	3.5	8	3.6
Construction/Engineering	6	2.8	6	2.8	5	1.8
Consulting	6	2.8	6	3.3	6	2.7
Cosmetics	*		*		*	
Diversified Products	*		*		*	
Education/Academia	6	2.2	6	3.0	6	3.7
Electrical & Electronic	12	3.8	13	3.3	6	4.3
Finance/Banking	36	2.6	35	3.0	33	2.7
Food & Beverage	*		*		*	
Forest & Paper Products	*		*		*	
Gas Transmission Lines	*		*		*	
Government/Public Sector	12	1.8	12	2.0	12	2.1
Hospital & Health Care	33	2.7	37	3.3	25	3.4
Hotel/Motel	*		*		*	
Instrument Manufacturing	*		*		*	
Insurance	14	2.8	14	3.0	13	3.1
Manufacturing	25	4.0	25	3.9	24	3.8
Mining	*		*		*	
Non-profit Organization	*		*		*	
Ofc./Computer/Bus. Equip.	*		*		*	
Petroleum	17	3.4	17	3.5	15	3.6
Petroleum Services	8	3.6	8	3.4	7	3.7
Pharmaceuticals	7	3.9	7	4.3	4	4.8
Printing & Publishing	8	2.9	8	3.0	7	2.4
Research & Development	7	2.4	7	3.3	4	2.8
Restaurant	*		*		*	
Retail	11	3.3	13	4.6	10	3.5
Rubber	*		*		*	
Steel, Alum., Copper, Ni.	*		*		*	
Textiles	5	4.7	6	4.5	5	4.6
Tobacco	*		*		*	
Transportation	5	3.2	4	3.3	3	3.7
Utilities	22	3.3	23	3.6	21	3.6
Other	12	3.8	12	3.8	12	3.1
TOTAL SOUTHERN REGION	342	3.2	350	3.4	293	3.4

SOUTHERN REGION

* Fewer than five survey respondents / ** Total line reflects all data submitted

1992 Actual Increases
Non-Exempt Salary Employees

American Compensation Association
1992/1993 Salary Budget Survey

WESTERN REGION

INDUSTRY	GENERAL INCREASE/COLA		MERIT INCREASE		TOTAL INCREASE	
	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	1	3.5	28	4.1	28	4.2
Airlines					*	
Apparel Manufacturing					*	
Automotive & Farm Equipment	—	—	10	4.2	10	4.2
Building Materials					*	
Chemicals	—	—	5	4.3	5	4.3
Communications	—	—	13	4.7	13	4.7
Computer Services & Software	2	1.5	34	5.2	34	5.4
Construction/Engineering	1	4.0	14	5.1	15	5.0
Consulting	3	3.3	28	4.3	28	4.7
Cosmetics					*	
Diversified Products					*	
Education/Academia	4	2.3	8	3.6	10	3.8
Electrical & Electronic	3	1.7	53	4.9	54	5.0
Finance/Banking	1	—	57	4.5	57	4.5
Food & Beverage	2	3.2	12	3.8	14	3.8
Forest & Paper Products					*	
Gas Transmission Lines					*	
Government/Public Sector	11	4.0	18	3.5	22	4.8
Hospital & Health Care	10	4.0	46	4.7	52	4.9
Hotel/Motel	—	—	7	5.4	7	5.4
Instrument Manufacturing	—	—	12	5.8	12	5.8
Insurance	1	7.0	25	4.9	26	5.0
Manufacturing	2	2.8	46	5.0	47	5.1
Mining	—	—	11	4.5	11	4.5
Non-profit Organization	—	—	7	4.8	7	4.8
Ofc./Computer/Bus. Equip.	—	—	10	4.8	10	5.0
Petroleum	—	—	7	5.1	7	5.1
Petroleum Services					*	
Pharmaceuticals	—	—	9	6.0	9	6.0
Printing & Publishing	2	3.1	6	3.4	7	3.8
Research & Development	—	—	15	4.9	15	4.9
Restaurant					*	
Retail	—	—	12	4.4	14	4.1
Rubber					*	
Steel, Alum., Copper, Ni.					*	
Textiles					*	
Tobacco					*	
Transportation	1	5.0	5	4.9	5	5.9
Utilities	6	3.5	18	3.8	19	4.5
Other	3	3.5	32	4.5	34	4.5
TOTAL WESTERN REGION	56	3.3	572	4.6	596	4.8

* Fewer than five survey respondents / ** Total line reflects all data submitted

American Compensation Association
1992/1993 Salary Budget Survey

1993 Projected Increases
Non-Exempt Salary Employees

INDUSTRY	GENERAL INCREASE/COLA		MERIT INCREASE		TOTAL INCREASE	
	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	—	—	23	4.4	23	4.4
Airlines					*	
Apparel Manufacturing					*	
Automotive & Farm Equipment	1	2.0	9	4.3	9	4.6
Building Materials					*	
Chemicals					*	
Communications	—	—	11	4.9	11	4.9
Computer Services & Software	2	1.0	26	5.3	26	5.5
Construction/Engineering	—	—	12	4.8	12	4.8
Consulting	2	3.5	27	4.3	27	4.5
Cosmetics					*	
Diversified Products					*	
Education/Academia	1	3.0	5	3.3	5	3.9
Electrical & Electronic	3	1.5	37	5.0	38	5.0
Finance/Banking	—	—	50	4.5	49	4.6
Food & Beverage	2	3.2	11	4.5	13	4.4
Forest & Paper Products					*	
Gas Transmission Lines					*	
Government/Public Sector	5	3.9	11	3.2	15	3.7
Hospital & Health Care	6	3.0	42	4.6	44	4.7
Hotel/Motel	—	—	6	4.4	6	4.4
Instrument Manufacturing	1	2.5	11	5.2	11	5.6
Insurance	—	—	22	4.7	21	4.7
Manufacturing	2	2.8	40	4.6	41	4.7
Mining	—	—	9	4.5	9	4.5
Non-profit Organization	—	—	5	4.5	5	4.5
Ofc./Computer/Bus. Equip.	—	—	9	4.9	9	5.2
Petroleum					*	
Petroleum Services					*	
Pharmaceuticals	—	—	9	5.8	9	5.8
Printing & Publishing	1	3.0	5	3.9	5	4.5
Research & Development	—	—	15	4.8	15	4.8
Restaurant					*	
Retail	—	—	13	4.7	14	4.6
Rubber					*	
Steel, Alum., Copper, Ni.					*	
Textiles					*	
Tobacco					*	
Transportation					*	
Utilities	4	3.9	15	3.5	16	4.3
Other	2	3.5	27	4.5	28	4.4
TOTAL WESTERN REGION	33	2.9	480	4.6	491	4.7

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* Fewer than five survey respondents / ** Total line reflects all data submitted

1992 Actual Increases

Exempt Salary Employees

American Compensation Association

1992/1993 Salary Budget Survey

INDUSTRY	GENERAL INCREASE/COLA		MERIT INCREASE		TOTAL INCREASE	
	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	1	—	28	4.1	28	4.2
Airlines					*	
Apparel Manufacturing					*	
Automotive & Farm Equipment	—	—	10	4.7	10	4.7
Building Materials					*	
Chemicals	—	—	5	4.3	5	4.3
Communications	—	—	15	4.7	15	4.7
Computer Services & Software	1	—	35	5.6	35	5.7
Construction/Engineering	1	4.0	14	5.2	15	5.1
Consulting	3	4.3	27	5.1	28	5.4
Cosmetics					*	
Diversified Products					*	
Education/Academia	3	1.0	9	3.8	10	3.8
Electrical & Electronic	2	2.5	53	4.8	54	4.9
Finance/Banking	1	—	56	4.4	56	4.4
Food & Beverage	2	4.3	13	4.1	15	4.2
Forest & Paper Products					*	
Gas Transmission Lines					*	
Government/Public Sector	10	3.5	18	3.2	22	4.2
Hospital & Health Care	8	3.4	51	5.0	56	5.0
Hotel/Motel	—	—	7	5.1	7	5.1
Instrument Manufacturing	—	—	12	5.7	12	5.8
Insurance	1	7.0	25	5.0	26	5.1
Manufacturing	2	2.8	47	4.9	48	5.1
Mining	—	—	11	4.6	11	4.6
Non-profit Organization	—	—	7	4.8	7	4.8
Ofc./Computer/Bus. Equip.	—	—	10	5.2	10	5.4
Petroleum	—	—	7	5.1	7	5.1
Petroleum Services					*	
Pharmaceuticals	—	—	9	6.2	9	6.2
Printing & Publishing	1	3.5	7	3.6	7	4.1
Research & Development	—	—	15	4.9	15	4.9
Restaurant					*	
Retail	—	—	14	4.4	16	4.1
Rubber					*	
Steel, Alum., Copper, Ni.					*	
Textiles					*	
Tobacco					*	
Transportation	1	5.0	6	4.7	6	5.5
Utilities	2	3.3	21	4.5	21	4.8
Other	2	3.0	34	4.5	35	4.5
TOTAL WESTERN REGION	43	3.0	590	4.7	610	4.8

* Fewer than five survey respondents / ** Total line reflects all data submitted

INDUSTRY	GENERAL INCREASE/COLA		MERIT INCREASE		TOTAL INCREASE	
	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	1	—	24	4.1	24	4.2
Airlines					*	
Apparel Manufacturing					*	
Automotive & Farm Equipment	—	—	9	4.6	9	4.6
Building Materials					*	
Chemicals					*	
Communications	—	—	12	4.9	12	4.9
Computer Services & Software	1	—	26	5.5	26	5.6
Construction/Engineering	—	—	12	4.9	12	4.9
Consulting	3	4.0	26	4.7	27	5.0
Cosmetics					*	
Diversified Products					*	
Education/Academia	1	3.0	5	3.3	5	3.9
Electrical & Electronic	3	1.5	37	5.0	38	5.1
Finance/Banking	—	—	50	4.6	49	4.6
Food & Beverage	2	4.5	12	4.4	14	4.5
Forest & Paper Products					*	
Gas Transmission Lines					*	
Government/Public Sector	6	3.3	11	2.6	15	3.2
Hospital & Health Care	4	2.8	45	4.9	45	4.9
Hotel/Motel	—	—	6	4.4	6	4.4
Instrument Manufacturing	1	2.5	11	5.7	11	6.1
Insurance	—	—	22	4.8	21	4.8
Manufacturing	2	2.8	39	4.7	40	4.9
Mining	—	—	9	4.5	9	4.5
Non-profit Organization	1	5.0	5	4.5	6	4.6
Ofc./Computer/Bus. Equip.	—	—	9	4.9	9	5.2
Petroleum					*	
Petroleum Services					*	
Pharmaceuticals	—	—	9	6.0	9	6.0
Printing & Publishing	1	4.0	5	3.9	5	4.7
Research & Development	—	—	15	4.8	15	4.8
Restaurant					*	
Retail	—	—	15	4.7	16	4.7
Rubber					*	
Steel, Alum., Copper, Ni.					*	
Textiles					*	
Tobacco					*	
Transportation					*	
Utilities	1	4.0	16	4.3	16	4.5
Other	1	3.0	28	4.6	28	4.6
TOTAL WESTERN REGION	29	2.9	489	4.7	498	4.8

WESTERN REGION

* Fewer than five survey respondents / ** Total line reflects all data submitted

1992 Actual Increases
Officer & Executive Level

American Compensation Association
1992/1993 Salary Budget Survey

WESTERN REGION

INDUSTRY	GENERAL INCREASE/COLA		MERIT INCREASE		TOTAL INCREASE	
	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	1	—	23	4.0	23	4.1
Airlines					*	
Apparel Manufacturing					*	
Automotive & Farm Equipment	—	—	9	4.6	9	4.6
Building Materials					*	
Chemicals					*	
Communications	1	10.0	11	4.2	12	3.6
Computer Services & Software	2	1.5	28	5.8	28	6.0
Construction/Engineering	1	4.0	11	5.1	12	5.0
Consulting	3	4.3	27	4.7	28	5.0
Cosmetics					*	
Diversified Products					*	
Education/Academia	3	1.0	7	3.6	8	3.5
Electrical & Electronic	2	2.5	37	4.2	38	4.2
Finance/Banking	1	—	49	4.1	49	4.1
Food & Beverage	1	5.5	13	4.2	14	4.5
Forest & Paper Products					*	
Gas Transmission Lines					*	
Government/Public Sector	10	3.3	16	3.0	21	3.9
Hospital & Health Care	4	3.3	40	5.3	42	5.2
Hotel/Motel	—	—	7	5.1	7	5.1
Instrument Manufacturing	—	—	8	5.5	8	5.6
Insurance	1	7.0	21	4.9	22	5.1
Manufacturing	2	2.8	42	5.3	43	5.5
Mining	—	—	10	4.8	10	4.8
Non-profit Organization	1	15.0	6	5.3	7	6.6
Ofc./Computer/Bus. Equip.	—	—	10	5.4	10	5.6
Petroleum	—	—	6	5.0	6	4.9
Petroleum Services					*	
Pharmaceuticals	—	—	8	6.1	8	6.1
Printing & Publishing	1	3.5	6	3.6	6	4.1
Research & Development	—	—	12	4.7	12	4.7
Restaurant					*	
Retail	—	—	13	4.6	15	4.2
Rubber					*	
Steel, Alum., Copper, Ni.					*	
Textiles					*	
Tobacco					*	
Transportation	—	—	5	4.2	5	4.2
Utilities	2	5.0	18	4.6	18	5.1
Other	2	1.5	32	4.6	32	4.7
TOTAL WESTERN REGION	39	3.4	501	4.7	517	4.8

* Fewer than five survey respondents / ** Total line reflects all data submitted

American Compensation Association
1992/1993 Salary Budget Survey

1993 Projected Increases
Officer & Executive Level

INDUSTRY	GENERAL INCREASE/COLA		MERIT INCREASE		TOTAL INCREASE	
	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	1	—	22	4.2	22	4.2
Airlines					*	
Apparel Manufacturing					*	
Automotive & Farm Equipment	—	—	8	4.5	8	4.5
Building Materials					*	
Chemicals					*	
Communications	—	—	10	5.6	10	5.6
Computer Services & Software	2	1.5	21	6.2	21	6.4
Construction/Engineering	—	—	11	4.8	11	4.8
Consulting	4	4.3	27	5.4	28	5.8
Cosmetics					*	
Diversified Products					*	
Education/Academia					*	
Electrical & Electronic	3	1.5	26	5.0	27	5.0
Finance/Banking	—	—	43	4.4	42	4.5
Food & Beverage	1	5.0	11	4.9	12	5.1
Forest & Paper Products					*	
Gas Transmission Lines					*	
Government/Public Sector	6	3.3	10	3.0	14	3.6
Hospital & Health Care	2	3.4	33	5.0	33	4.9
Hotel/Motel	—	—	6	4.4	6	4.4
Instrument Manufacturing	1	2.5	9	5.4	9	5.9
Insurance	—	—	19	4.5	18	4.5
Manufacturing	2	2.8	37	5.1	38	5.3
Mining	—	—	7	4.9	7	4.9
Non-profit Organization	1	5.0	4	4.6	5	4.6
Ofc./Computer/Bus. Equip.	—	—	9	5.3	9	5.5
Petroleum					*	
Petroleum Services					*	
Pharmaceuticals	—	—	8	6.0	8	6.0
Printing & Publishing	1	4.0	5	3.9	5	4.7
Research & Development	—	—	11	4.6	11	4.6
Restaurant					*	
Retail	—	—	14	5.0	15	5.0
Rubber					*	
Steel, Alum., Copper, Ni.					*	
Textiles					*	
Tobacco					*	
Transportation					*	
Utilities	1	6.0	15	4.4	15	4.4
Other	1	3.0	27	4.6	27	4.6
TOTAL WESTERN REGION	28	3.0	426	4.9	434	5.0

WESTERN REGION

* Fewer than five survey respondents / ** Total line reflects all data submitted

1992 Actual Salary Structure Adjustments

American Compensation Association
1992/1993 Salary Budget Survey

WESTERN REGION

INDUSTRY	NON-EXEMPT		EXEMPT		OFFICERS/EXECUTIVES	
	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	26	2.8	27	2.7	20	3.1
Airlines	*		*		*	
Apparel Manufacturing	*		*		*	
Automotive & Farm Equipment	9	2.7	9	2.8	5	3.2
Building Materials	*		*		*	
Chemicals	5	2.1	5	3.6	3	3.8
Communications	11	2.6	11	2.3	9	1.7
Computer Services & Software	28	3.7	28	4.0	13	2.7
Construction/Engineering	13	4.4	13	4.4	7	3.3
Consulting	13	3.0	10	3.2	10	2.6
Cosmetics	*		*		*	
Diversified Products	*		*		*	
Education/Academia	9	3.2	8	3.2	5	2.4
Electrical & Electronic	49	3.0	46	3.1	31	2.5
Finance/Banking	49	2.5	50	2.3	37	1.8
Food & Beverage	11	1.6	13	2.9	11	3.1
Forest & Paper Products	*		*		*	
Gas Transmission Lines	*		*		*	
Government/Public Sector	19	2.8	19	2.6	17	2.4
Hospital & Health Care	45	3.4	46	3.5	23	3.8
Hotel/Motel	5	1.6	5	1.6	5	2.2
Instrument Manufacturing	10	2.5	9	2.5	5	1.0
Insurance	22	2.8	21	2.6	16	2.8
Manufacturing	46	3.0	45	3.6	37	3.6
Mining	11	2.8	11	3.1	7	2.4
Non-profit Organization	7	2.6	7	3.6	5	3.9
Ofc./Computer/Bus. Equip.	7	.4	6	1.3	4	2.0
Petroleum	7	3.9	7	4.2	7	3.6
Petroleum Services	*		*		*	
Pharmaceuticals	8	4.5	8	4.7	5	4.3
Printing & Publishing	5	3.9	5	3.7	4	3.8
Research & Development	13	3.1	13	3.9	8	3.8
Restaurant	*		*		*	
Retail	12	3.6	13	3.8	9	3.7
Rubber	*		*		*	
Steel, Alum., Copper, Ni.	*		*		*	
Textiles	*		*		*	
Tobacco	*		*		*	
Transportation	*		*		*	
Utilities	21	3.3	21	3.6	15	3.7
Other	27	2.7	26	2.7	19	2.7
TOTAL WESTERN REGION	516	3.0	510	3.2	357	2.9

* Fewer than five survey respondents / ** Total line reflects all data submitted

1993 Projected Salary Structure Adjustments

INDUSTRY	NON-EXEMPT		EXEMPT		OFFICERS/EXECUTIVES	
	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	21	3.3	23	3.2	17	3.2
Airlines	*		*		*	
Apparel Manufacturing	*		*		*	
Automotive & Farm Equipment	8	2.6	8	2.6	4	2.3
Building Materials	*		*		*	
Chemicals	5	3.1	5	3.3	4	3.2
Communications	8	3.5	8	3.2	6	3.0
Computer Services & Software	21	3.0	21	2.7	12	2.9
Construction/Engineering	10	3.8	10	3.8	4	3.0
Consulting	11	2.6	9	3.0	9	2.8
Cosmetics	*		*		*	
Diversified Products	*		*		*	
Education/Academia	5	2.5	5	2.2	3	1.0
Electrical & Electronic	37	3.2	35	3.3	25	3.3
Finance/Banking	41	2.6	41	2.7	30	3.0
Food & Beverage	11	3.3	13	3.6	9	3.5
Forest & Paper Products	*		*		*	
Gas Transmission Lines	*		*		*	
Government/Public Sector	10	2.5	10	3.3	9	2.5
Hospital & Health Care	43	3.6	42	3.6	22	3.4
Hotel/Motel	5	2.8	5	2.8	5	2.8
Instrument Manufacturing	9	3.5	9	4.0	5	3.9
Insurance	17	3.9	16	4.0	14	4.5
Manufacturing	36	3.8	34	3.7	30	3.4
Mining	9	3.0	9	3.0	5	2.6
Non-profit Organization	*		*		*	
Ofc./Computer/Bus. Equip.	6	3.3	5	3.9	3	3.5
Petroleum	*		*		*	
Petroleum Services	*		*		*	
Pharmaceuticals	7	4.2	7	4.2	4	3.6
Printing & Publishing	*		*		*	
Research & Development	12	3.5	12	4.4	9	4.1
Restaurant	*		*		*	
Retail	12	3.3	13	3.8	8	4.2
Rubber	*		*		*	
Steel, Alum., Copper, Ni.	*		*		*	
Textiles	*		*		*	
Tobacco	*		*		*	
Transportation	*		*		*	
Utilities	16	3.0	16	3.4	11	3.7
Other	25	2.9	24	2.8	17	2.8
TOTAL WESTERN REGION	415	3.2	410	3.3	287	3.2

WESTERN REGION

* Fewer than five survey respondents / ** Total line reflects all data submitted

1992 Actual Increases
Non-Management Salaried Employees

American Compensation Association
1992/1993 Salary Budget Survey

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INDUSTRY	GENERAL INCREASE/COLA		MERIT INCREASE		TOTAL INCREASE	
	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace					*	
Airlines					*	
Apparel Manufacturing					*	
Automotive & Farm Equipment					*	
Building Materials					*	
Chemicals	2	3.5	9	3.4	9	4.2
Communications	5	3.3	4	3.3	7	4.4
Computer Services & Software	1	5.5	5	3.7	5	4.8
Construction/Engineering					*	
Consulting	2	3.0	8	2.6	9	3.0
Cosmetics					*	
Diversified Products					*	
Education/Academia	8	2.3	6	1.9	9	3.3
Electrical & Electronic	—	—	9	4.1	9	4.1
Finance/Banking	2	1.3	14	4.3	15	4.2
Food & Beverage	2	2.8	9	2.9	9	3.5
Forest & Paper Products	2	2.5	5	.5	6	1.9
Gas Transmission Lines					*	
Government/Public Sector	14	3.6	11	2.8	19	4.3
Hospital & Health Care	3	3.5	7	1.1	7	2.6
Hotel/Motel					*	
Instrument Manufacturing					*	
Insurance	6	3.3	22	3.5	23	4.2
Manufacturing	2	3.3	9	3.3	9	4.0
Mining					*	
Non-profit Organization					*	
Ofc./Computer/Bus. Equip.					*	
Petroleum	1	3.0	9	1.1	10	1.3
Petroleum Services					*	
Pharmaceuticals	1	3.0	8	5.0	8	5.4
Printing & Publishing	2	4.0	8	3.1	8	4.1
Research & Development					*	
Restaurant					*	
Retail	6	3.1	6	2.0	12	2.5
Rubber					*	
Steel, Alum., Copper, Ni.					*	
Textiles					*	
Tobacco					*	
Transportation	2	4.0	6	2.4	6	3.8
Utilities	3	3.7	9	2.9	10	3.7
Other	6	3.6	13	2.7	14	4.0
TOTAL CANADIAN FIRMS	72	3.3	198	3.0	226	3.7

* Fewer than five survey respondents / ** Total line reflects all data submitted

**American Compensation Association
1992/1993 Salary Budget Survey**

**1993 Projected Increases
Non-Management Salaried Employees**

INDUSTRY	GENERAL INCREASE/COLA		MERIT INCREASE		TOTAL INCREASE	
	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace					*	
Airlines					*	
Apparel Manufacturing					*	
Automotive & Farm Equipment					*	
Building Materials					*	
Chemicals	2	2.8	7	2.9	7	3.7
Communications	4	3.4	5	3.2	7	4.4
Computer Services & Software					*	
Construction/Engineering					*	
Consulting	2	3.5	8	2.8	9	3.3
Cosmetics					*	
Diversified Products					*	
Education/Academia	4	2.1	4	2.6	6	3.2
Electrical & Electronic	—	—	8	4.1	8	4.1
Finance/Banking	2	1.5	13	3.8	14	3.7
Food & Beverage	—	—	6	3.5	6	3.5
Forest & Paper Products	2	2.0	6	2.8	7	3.5
Gas Transmission Lines					*	
Government/Public Sector	11	2.5	10	2.7	14	3.9
Hospital & Health Care	3	2.0	5	.9	6	1.8
Hotel/Motel					*	
Instrument Manufacturing					*	
Insurance	3	1.7	17	2.9	19	2.8
Manufacturing	2	2.5	8	2.8	8	3.4
Mining					*	
Non-profit Organization					*	
Ofc./Computer/Bus. Equip.					*	
Petroleum	—	—	6	3.5	6	3.5
Petroleum Services					*	
Pharmaceuticals	—	—	7	4.4	7	4.4
Printing & Publishing					*	
Research & Development					*	
Restaurant					*	
Retail	6	3.1	9	2.2	12	3.2
Rubber					*	
Steel, Alum., Copper, Ni.					*	
Textiles					*	
Tobacco					*	
Transportation	3	2.9	5	2.1	5	3.9
Utilities	3	2.3	7	2.2	9	2.5
Other	5	2.8	12	2.7	13	3.5
TOTAL CANADIAN FIRMS	57	2.6	171	3.0	192	3.5

* Fewer than five survey respondents / ** Total line reflects all data submitted

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1992 Actual Increases
Management Salaried Employees

American Compensation Association
1992/1993 Salary Budget Survey

INDUSTRY	GENERAL INCREASE/COLA		MERIT INCREASE		TOTAL INCREASE	
	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace					*	
Airlines					*	
Apparel Manufacturing					*	
Automotive & Farm Equipment					*	
Building Materials					*	
Chemicals	2	3.5	9	3.4	9	4.1
Communications	3	3.2	5	3.8	6	5.0
Computer Services & Software					*	
Construction/Engineering					*	
Consulting	2	3.0	10	2.4	11	2.7
Cosmetics					*	
Diversified Products					*	
Education/Academia	9	2.1	8	1.7	10	3.3
Electrical & Electronic	1	3.9	10	3.8	10	4.2
Finance/Banking	2	—	14	4.4	15	4.1
Food & Beverage	2	2.8	9	2.6	9	3.2
Forest & Paper Products	2	2.5	6	1.2	6	1.9
Gas Transmission Lines					*	
Government/Public Sector	15	2.9	14	2.0	20	3.6
Hospital & Health Care	3	2.8	7	.9	7	2.1
Hotel/Motel					*	
Instrument Manufacturing					*	
Insurance	5	3.0	23	3.5	23	4.1
Manufacturing	2	3.3	9	3.3	9	4.0
Mining					*	
Non-profit Organization					*	
Ofc./Computer/Bus. Equip.					*	
Petroleum	1	3.0	9	1.1	10	1.3
Petroleum Services					*	
Pharmaceuticals	1	3.0	8	5.1	8	5.5
Printing & Publishing	1	5.0	8	3.1	8	3.8
Research & Development					*	
Restaurant					*	
Retail	3	3.0	8	2.4	11	2.6
Rubber					*	
Steel, Alum., Copper, Ni.					*	
Textiles					*	
Tobacco					*	
Transportation	2	4.0	6	1.9	6	3.3
Utilities	1	4.5	12	3.2	12	3.6
Other	5	3.9	13	3.1	14	4.3
TOTAL CANADIAN FIRMS	65	3.0	213	3.0	230	3.6

* Fewer than five survey respondents / ** Total line reflects all data submitted

**American Compensation Association
1992/1993 Salary Budget Survey**

**1993 Projected Increases
Management Salaried Employees**

CANADA

INDUSTRY	GENERAL INCREASE/COLA		MERIT INCREASE		TOTAL INCREASE	
	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace					*	
Airlines					*	
Apparel Manufacturing					*	
Automotive & Farm Equipment					*	
Building Materials					*	
Chemicals	2	2.8	7	2.9	7	3.7
Communications	2	2.5	6	3.5	6	4.5
Computer Services & Software					*	
Construction/Engineering					*	
Consulting	1	2.0	10	2.8	10	3.0
Cosmetics					*	
Diversified Products					*	
Education/Academia	3	2.0	5	2.3	6	2.9
Electrical & Electronic	1	3.5	9	3.8	9	4.2
Finance/Banking	2	2.0	13	3.8	14	3.8
Food & Beverage	—	—	6	3.5	6	3.5
Forest & Paper Products	2	2.0	6	2.8	7	3.5
Gas Transmission Lines					*	
Government/Public Sector	12	2.4	12	3.0	15	4.3
Hospital & Health Care	3	2.0	5	.9	6	1.8
Hotel/Motel					*	
Instrument Manufacturing					*	
Insurance	2	2.0	18	2.8	19	2.9
Manufacturing	2	2.5	8	2.8	8	3.4
Mining					*	
Non-profit Organization					*	
Ofc./Computer/Bus. Equip.					*	
Petroleum	—	—	6	3.5	6	3.5
Petroleum Services					*	
Pharmaceuticals	—	—	7	4.5	7	4.5
Printing & Publishing					*	
Research & Development					*	
Restaurant					*	
Retail	4	3.0	10	2.7	12	3.3
Rubber					*	
Steel, Alum., Copper, Ni.					*	
Textiles					*	
Tobacco					*	
Transportation	3	2.9	5	2.0	5	3.8
Utilities	1	—	9	2.5	10	2.6
Other	5	2.8	12	3.0	13	3.8
TOTAL CANADIAN FIRMS	49	2.5	182	3.1	195	3.5

* Fewer than five survey respondents ** Total line reflects all data submitted

1992 Actual Increases
Officer & Executive Level

American Compensation Association
1992/1993 Salary Budget Survey

INDUSTRY	GENERAL INCREASE/COLA		MERIT INCREASE		TOTAL INCREASE	
	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace					*	
Airlines					*	
Apparel Manufacturing					*	
Automotive & Farm Equipment					*	
Building Materials					*	
Chemicals	2	2.0	9	3.3	9	3.7
Communications					*	
Computer Services & Software					*	
Construction/Engineering					*	
Consulting	1	4.0	8	2.0	9	2.2
Cosmetics					*	
Diversified Products					*	
Education/Academia	7	1.5	5	1.0	7	2.2
Electrical & Electronic	—	—	8	4.5	8	4.5
Finance/Banking	2	—	11	3.7	12	3.4
Food & Beverage	1	2.5	8	2.3	8	2.6
Forest & Paper Products	2	1.0	6	1.2	6	1.5
Gas Transmission Lines					*	
Government/Public Sector	14	1.9	13	2.0	19	2.8
Hospital & Health Care	2	2.5	7	1.6	7	2.4
Hotel/Motel					*	
Instrument Manufacturing					*	
Insurance	4	3.3	20	3.5	21	3.9
Manufacturing	1	3.5	7	3.5	7	4.0
Mining					*	
Non-profit Organization					*	
Ofc./Computer/Bus. Equip.					*	
Petroleum	1	3.0	7	1.4	8	1.6
Petroleum Services					*	
Pharmaceuticals	1	3.0	8	5.5	8	5.9
Printing & Publishing	—	—	7	2.9	6	3.3
Research & Development					*	
Restaurant					*	
Retail	2	3.5	8	2.0	10	2.3
Rubber					*	
Steel, Alum., Copper, Ni.					*	
Textiles					*	
Tobacco					*	
Transportation	2	4.0	5	3.6	6	4.3
Utilities	1	2.3	8	2.6	9	2.5
Other	5	3.5	12	3.0	13	4.1
TOTAL CANADIAN FIRMS	53	2.4	179	3.0	197	3.3

* Fewer than five survey respondents / ** Total line reflects all data submitted

INDUSTRY	GENERAL INCREASE/COLA		MERIT INCREASE		TOTAL INCREASE	
	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace					*	
Airlines					*	
Apparel Manufacturing					*	
Automotive & Farm Equipment					*	
Building Materials					*	
Chemicals	2	1.3	7	2.7	7	3.1
Communications	2	2.5	4	3.3	5	3.8
Computer Services & Software					*	
Construction/Engineering					*	
Consulting	1	10.0	8	2.2	9	3.3
Cosmetics					*	
Diversified Products					*	
Education/Academia					*	
Electrical & Electronic	—	—	7	4.1	7	4.1
Finance/Banking	2	2.0	10	3.7	11	3.7
Food & Beverage	—	—	6	3.5	6	3.5
Forest & Paper Products	2	2.0	6	2.8	7	3.2
Gas Transmission Lines					*	
Government/Public Sector	11	2.2	11	3.4	14	4.4
Hospital & Health Care	2	2.0	4	1.5	5	2.0
Hotel/Motel					*	
Instrument Manufacturing					*	
Insurance	2	2.5	15	3.0	17	3.0
Manufacturing	1	2.0	7	3.0	7	3.3
Mining					*	
Non-profit Organization					*	
Ofc./Computer/Bus. Equip.					*	
Petroleum					*	
Petroleum Services					*	
Pharmaceuticals	—	—	7	4.7	7	4.7
Printing & Publishing					*	
Research & Development					*	
Restaurant					*	
Retail	4	3.0	8	2.9	11	3.2
Rubber					*	
Steel, Alum., Copper, Ni.					*	
Textiles					*	
Tobacco					*	
Transportation	3	2.9	4	2.0	5	3.4
Utilities	1	—	9	2.5	9	2.5
Other	5	2.8	12	3.3	13	4.2
TOTAL CANADIAN FIRMS	43	2.6	156	3.2	173	3.5

* Fewer than five survey respondents / ** Total line reflects all data submitted

CANADA

1992 Actual Salary Structure Adjustments

American Compensation Association
1992/1993 Salary Budget Survey

INDUSTRY	NON-MANAGEMENT		MANAGEMENT		OFFICERS/EXECUTIVES	
	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	*		*		*	
Airlines	*		*		*	
Apparel Manufacturing	*		*		*	
Automotive & Farm Equipment	*		*		*	
Building Materials	*		*		*	
Chemicals	9	3.3	9	3.3	9	2.7
Communications	7	3.2	6	3.3	4	3.3
Computer Services & Software	5	4.6	5	4.1	4	4.4
Construction/Engineering	*		*		*	
Consulting	5	4.3	4	2.6	5	1.5
Cosmetics	*		*		*	
Diversified Products	*		*		*	
Education/Academia	8	2.7	9	2.6	4	1.8
Electrical & Electronic	8	2.8	9	3.1	8	3.6
Finance/Banking	14	2.5	14	2.3	12	2.0
Food & Beverage	9	3.0	9	2.7	8	2.6
Forest & Paper Products	5	1.4	5	1.4	4	0.6
Gas Transmission Lines	*		*		*	
Government/Public Sector	17	2.3	20	2.6	19	1.5
Hospital & Health Care	7	2.1	7	1.2	7	1.2
Hotel/Motel	*		*		*	
Instrument Manufacturing	*		*		*	
Insurance	20	3.1	22	3.0	18	2.8
Manufacturing	8	3.3	8	3.3	7	3.5
Mining	*		*		*	
Non-profit Organization	*		*		*	
Ofc./Computer/Bus. Equip.	*		*		*	
Petroleum	10	.1	10	.1	7	-
Petroleum Services	*		*		*	
Pharmaceuticals	6	3.7	6	3.8	3	3.7
Printing & Publishing	7	2.6	7	2.6	6	1.0
Research & Development	*		*		*	
Restaurant	*		*		*	
Retail	10	1.2	10	1.0	9	1.1
Rubber	*		*		*	
Steel, Alum., Copper, Ni.	*		*		*	
Textiles	*		*		*	
Tobacco	*		*		*	
Transportation	*		*		*	
Utilities	10	3.1	12	2.5	9	2.0
Other	10	3.3	10	3.8	11	2.9
TOTAL CANADIAN FIRMS	199	2.7	206	2.6	173	2.2

* Fewer than five survey respondents / ** Total line reflects all data submitted

INDUSTRY	NON-MANAGEMENT		MANAGEMENT		OFFICERS/EXECUTIVES	
	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	*		*		*	
Airlines	*		*		*	
Apparel Manufacturing	*		*		*	
Automotive & Farm Equipment	*		*		*	
Building Materials	*		*		*	
Chemicals	8	2.9	8	2.9	8	2.6
Communications	6	2.3	5	2.4	4	2.5
Computer Services & Software	*		*		*	
Construction/Engineering	*		*		*	
Consulting	4	2.3	4	2.3	5	1.8
Cosmetics	*		*		*	
Diversified Products	*		*		*	
Education/Academia	6	2.2	5	2.1	3	2.7
Electrical & Electronic	7	3.0	8	3.1	6	3.9
Finance/Banking	11	2.0	11	2.0	10	2.1
Food & Beverage	5	2.5	5	2.5	5	2.5
Forest & Paper Products	5	2.9	5	2.9	4	3.1
Gas Transmission Lines	*		*		*	
Government/Public Sector	12	2.3	15	1.9	14	2.0
Hospital & Health Care	5	1.2	5	1.2	5	1.2
Hotel/Motel	*		*		*	
Instrument Manufacturing	*		*		*	
Insurance	17	1.7	17	1.8	14	1.7
Manufacturing	7	2.6	7	2.6	6	2.6
Mining	*		*		*	
Non-profit Organization	*		*		*	
Ofc./Computer/Bus. Equip.	*		*		*	
Petroleum	6	2.0	6	2.0	4	0.5
Petroleum Services	*		*		*	
Pharmaceuticals	6	2.6	6	2.8	4	2.6
Printing & Publishing	*		*		*	
Research & Development	*		*		*	
Restaurant	*		*		*	
Retail	13	2.4	13	2.8	11	2.8
Rubber	*		*		*	
Steel, Alum., Copper, Ni.	*		*		*	
Textiles	*		*		*	
Tobacco	*		*		*	
Transportation	*		*		*	
Utilities	8	2.2	10	2.3	7	1.8
Other	11	3.0	11	3.0	11	2.8
TOTAL CANADIAN FIRMS	166	2.4	169	2.4	143	2.4

CANADA

* Fewer than five survey respondents / ** Total line reflects all data submitted

Total Promotional Increases for 1992
As a Percent of TOTAL BASE SALARIES

American Compensation Association
1992/1993 Salary Budget Survey

INDUSTRY	National		Eastern		Central		Southern		Western		Canadian	
	No. Cos.	%	No. Cos.	%	No. Cos.	%	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	32	0.6	4	0.6	5	0.8	12	0.6	11	0.5	—	—
Airlines	—	—	—	—	—	—	—	—	—	—	—	—
Apparel Manufacturing	2	1.8	—	—	—	—	1	1.5	1	2.0	—	—
Automotive & Farm Equipment	3	0.9	1	0.8	2	0.9	—	—	—	—	—	—
Building Materials	1	0.2	1	0.2	—	—	—	—	—	—	—	—
Chemicals	19	0.8	7	0.7	8	0.7	2	0.8	2	1.1	—	—
Communications	7	1.2	2	1.2	—	—	1	1.0	4	1.3	1	0.5
Computer Services & Software	32	0.7	9	0.8	3	0.6	4	0.6	16	0.7	2	1.0
Construction/Engineering	10	0.7	2	1.0	1	1.0	3	0.8	4	0.4	—	—
Consulting	9	0.7	6	1.0	2	—	—	—	1	1.0	—	—
Cosmetics	—	—	—	—	—	—	—	—	—	—	—	—
Diversified Products	5	1.3	3	1.2	1	1.0	1	2.0	—	—	—	—
Education/Academia	6	0.5	3	0.5	2	0.6	—	—	1	0.1	—	—
Electrical & Electronic	34	0.7	6	0.4	6	0.8	4	0.8	18	0.7	3	0.5
Finance/Banking	67	0.9	27	0.8	25	1.0	6	0.9	9	0.8	4	1.0
Food & Beverage	11	0.8	4	0.8	4	0.7	1	1.0	2	1.1	1	0.5
Forest & Paper Products	5	0.7	2	0.6	—	—	—	—	3	0.8	1	0.5
Gas Transmission Lines	3	0.5	1	0.4	—	—	1	0.5	1	0.5	—	—
Government/Public Sector	3	0.8	—	—	1	0.2	1	1.2	1	0.9	1	2.0
Hospital & Health Care	12	0.7	4	0.9	4	0.5	1	0.5	3	0.8	—	—
Hotel/Motel	1	1.5	—	—	—	—	—	—	1	1.5	—	—
Instrument Manufacturing	5	0.9	3	0.5	—	—	—	—	2	1.5	—	—
Insurance	49	1.0	27	0.9	16	1.0	5	1.8	1	0.5	1	1.5
Manufacturing	37	0.8	9	1.1	19	0.6	4	0.7	5	1.4	1	0.5
Mining	5	0.8	1	0.1	—	—	—	—	4	1.0	—	—
Non-profit Organization	5	0.9	2	1.2	2	0.8	—	—	1	0.5	—	—
Ofc./Computer/Bus. Equip.	7	1.0	4	0.9	—	—	2	0.7	1	2.0	1	2.0
Petroleum	8	0.6	1	0.6	1	0.1	6	0.7	—	—	1	0.5
Petroleum Services	—	—	—	—	—	—	—	—	—	—	—	—
Pharmaceuticals	24	1.0	18	1.1	2	0.5	1	1.0	3	1.4	—	—
Printing & Publishing	5	0.9	3	0.8	1	1.0	1	1.0	—	—	—	—
Research & Development	18	0.6	6	0.5	3	0.4	3	0.6	6	0.8	—	—
Restaurant	2	0.5	2	0.5	—	—	—	—	—	—	—	—
Retail	2	1.0	1	1.0	1	1.0	—	—	—	—	2	1.5
Rubber	2	0.3	—	—	1	0.1	1	0.5	—	—	—	—
Steel, Alum., Copper, Ni.	3	0.9	—	—	3	0.9	—	—	—	—	—	—
Textiles	1	0.6	1	0.6	—	—	—	—	—	—	—	—
Tobacco	1	1.0	—	—	—	—	1	1.0	—	—	—	—
Transportation	5	0.8	1	1.0	2	0.8	1	1.0	1	0.5	—	—
Utilities	12	0.8	3	0.6	—	—	9	0.8	—	—	—	—
Other	28	1.0	13	1.0	7	1.1	1	2.0	7	0.9	—	—
TOTAL U.S. FIRMS	481	0.8	177	0.8	122	0.8	73	0.9	109	0.8	—	—

* Fewer than five survey respondents / ** Total line reflects all data submitted

INDUSTRY	National		Eastern		Central		Southern		Western		Canadian	
	No. Cos.	%	No. Cos.	%	No. Cos.	%	No. Cos.	%	No. Cos.	%	No. Cos.	%
Aerospace	28	6.8	4	3.5	4	4.6	11	8.7	9	7.0	—	—
Airlines	2	—	1	—	1	—	—	—	—	—	—	—
Apparel Manufacturing	1	12.0	—	—	—	—	—	—	1	12.0	—	—
Automotive & Farm Equipment	7	5.7	2	4.0	4	8.0	1	—	—	—	—	—
Building Materials	1	10.0	1	10.0	—	—	—	—	—	—	—	—
Chemicals	19	7.0	7	9.1	8	6.0	3	7.2	1	—	—	—
Communications	9	9.1	2	8.4	1	—	1	20.0	5	9.0	1	10.0
Computer Services & Software	33	7.9	9	8.0	5	7.6	5	9.2	14	8.7	1	1.0
Construction/Engineering	15	6.9	3	2.8	2	7.5	4	10.0	6	6.7	1	—
Consulting	12	5.4	6	16.7	3	—	—	—	3	0.3	—	—
Cosmetics	—	—	—	—	—	—	—	—	—	—	—	—
Diversified Products	4	10.8	2	19.0	1	3.0	1	2.0	—	—	—	—
Education/Academia	10	3.7	4	6.3	2	1.0	1	—	3	3.3	—	—
Electrical & Electronic	34	7.2	6	4.4	9	6.2	5	6.2	14	9.5	3	4.7
Finance/Banking	58	9.5	18	9.0	20	10.6	9	6.5	11	10.5	3	10.2
Food & Beverage	12	8.2	4	6.5	4	6.8	2	5.0	2	17.5	2	5.0
Forest & Paper Products	4	7.0	2	10.0	—	—	1	—	1	8.0	1	10.0
Gas Transmission Lines	4	6.9	2	2.4	—	—	1	15.0	1	7.7	—	—
Government/Public Sector	4	4.5	1	—	1	6.0	1	7.0	1	5.0	1	4.0
Hospital & Health Care	18	2.8	7	2.6	7	1.6	1	—	3	6.7	—	—
Hotel/Motel	1	3.0	—	—	—	—	—	—	1	3.0	—	—
Instrument Manufacturing	9	3.1	4	3.3	1	—	1	—	3	5.0	—	—
Insurance	42	9.5	18	10.5	15	9.3	6	11.6	3	—	4	1.0
Manufacturing	39	4.7	10	5.7	18	4.9	6	4.8	5	1.9	—	—
Mining	5	5.1	1	5.0	1	—	—	—	3	6.8	—	—
Non-profit Organization	6	7.8	2	7.5	3	8.0	—	—	1	8.0	—	—
Ofc./Computer/Bus. Equip.	4	10.5	2	12.5	—	—	2	8.6	—	—	1	0.9
Petroleum	10	4.9	1	11.4	1	2.5	7	5.0	1	—	1	6.0
Petroleum Services	2	—	—	—	—	—	2	—	—	—	—	—
Pharmaceuticals	14	10.6	9	10.6	2	5.3	1	8.0	2	17.5	—	—
Printing & Publishing	6	5.2	4	5.5	1	9.0	—	—	1	—	1	—
Research & Development	15	7.5	5	6.2	2	8.9	5	8.0	3	8.1	—	—
Restaurant	1	5.0	1	5.0	—	—	—	—	—	—	—	—
Retail	2	—	1	—	1	—	—	—	—	—	2	1.8
Rubber	2	3.6	—	—	1	0.1	1	7.0	—	—	—	—
Steel, Alum., Copper, Ni.	2	11.0	—	—	2	11.0	—	—	—	—	—	—
Textiles	1	4.5	1	4.5	—	—	—	—	—	—	—	—
Tobacco	1	8.0	—	—	—	—	1	8.0	—	—	—	—
Transportation	5	8.8	1	10.0	2	8.0	1	10.0	1	8.0	—	—
Utilities	10	7.3	2	5.5	1	—	7	8.8	—	—	—	—
Other	27	5.6	10	5.5	9	7.3	2	3.2	6	4.1	—	—
TOTAL U.S. FIRMS	479	9.4	153	8.8	132	9.7	89	9.8	105	9.6	—	—

* Fewer than five survey respondents / ** Total line reflects all data submitted

Alternative Awards Practices

1a. Scheduled Lump-Sum Awards based on individual performance due to position in range (e.g., if over the maximum)

PERCENT OF EMPLOYEE POPULATION RECEIVING AWARDS	Number of Companies			
	Exempt		Non-exempt	
	1992	1993	1992	1993
0 - 20%	259	207	237	190
21 - 40%	9	5	11	8
41 - 60%	4	2	2	2
61 - 80%	1	1	3	1
81 - 100%	6	7	5	5
Sample Size / % of Cos. Responding N=2,822	279 / 9.9%	222 / 7.9%	258 / 9.1%	206 / 7.3%
Highest % Reported	100.0	100.0	100.0	100.0
Mean	6.8	7.5	7.6	7.9
Median	2.0	2.0	2.0	2.5
Highest Frequency (Mode)	1.0	1.0	1.0	1.0

1b. Scheduled Lump-Sum Awards based on individual performance in lieu of or in addition to the regular merit program (i.e., regardless of position in range).

PERCENT OF EMPLOYEE POPULATION RECEIVING AWARDS	Number of Companies			
	Exempt		Non-exempt	
	1992	1993	1992	1993
0 - 20%	77	70	56	47
21 - 40%	9	6	3	4
41 - 60%	8	9	6	5
61 - 80%	2	2	5	3
81 - 100%	37	25	32	22
Sample Size / % of Cos. Responding N=2,822	133 / 4.7%	112 / 4.0%	102 / 3.6%	81 / 2.9%
Highest % Reported	100%	100%	100%	100%
Mean	36.4	32.6	41.4	37.7
Median	10.0	10.0	14.0	12.0
Highest Frequency (Mode)	100.0	100.0	100.0	100.0

Alternative Awards Practices

1a. Scheduled Lump-Sum Awards (Continued)

TOTAL AWARDS AS PERCENT OF BASE PAYROLL OF POPULATION RECEIVING AWARD	Number of Companies	
	1992	1993
0 - 2.0%	71	53
2.1 - 4.0%	90	76
4.1 - 6.0%	41	22
6.1 - 8.0%	2	1
8.1% OR OVER	9	9
Sample Size / % Cos. Res.	213 / 7.5%	161 / 5.7%
Highest % Reported	13.0%	13.0%
Mean	3.2	3.4
Median	3.0	3.0
Highest Frequency (Mode)	3.0	4.0

TOTAL AWARDS AS PERCENT OF TOTAL BASE PAYROLL	Number of Companies	
	1992	1993
0 - 2.0%	146	91
2.1 - 4.0%	14	18
4.1 - 6.0%	9	8
6.1 - 8.0%	3	1
8.1% OR OVER	6	6
Sample Size / % Cos. Res.	178 / 6.3%	124 / 4.4%
Highest % Reported	20.0%	20.0%
Mean	1.5	1.9
Median	0.6	0.9
Highest Frequency (Mode)	1.0	1.0

1b. Scheduled Lump-Sum Awards (Continued)

TOTAL AWARDS AS PERCENT OF BASE PAYROLL OF POPULATION RECEIVING AWARD	Number of Companies	
	1992	1993
0 - 2.0%	23	20
2.1 - 4.0%	33	23
4.1 - 6.0%	18	15
6.1 - 8.0%	5	2
8.1% OR OVER	24	16
Sample Size / % Cos. Res.	103 / 3.6%	76 / 2.7%
Highest % Reported	20.0%	20.0%
Mean	5.5	5.3
Median	4.0	4.0
Highest Frequency (Mode)	5.0	4.0

TOTAL AWARDS AS PERCENT OF TOTAL BASE PAYROLL	Number of Companies	
	1992	1993
0 - 2.0%	60	47
2.1 - 4.0%	14	11
4.1 - 6.0%	10	11
6.1 - 8.0%	1	2
8.1% OR OVER	10	4
Sample Size / % Cos. Res.	95 / 3.4%	75 / 2.7%
Highest % Reported	20.0%	12.0%
Mean	2.9	2.5
Median	1.0	1.0
Highest Frequency (Mode)	1.0	0.5

Alternative Award Practices

2. Special Individual Recognition Awards given discretionarily to key contributors or teams (not for length of service or equity).

PERCENT OF EMPLOYEE POPULATION RECEIVING AWARDS	Number of Companies			
	Exempt		Non-exempt	
	1992	1993	1992	1993
0 - 20%	358	298	269	225
21 - 40%	53	35	37	33
41 - 60%	18	13	7	8
61 - 80%	6	8	3	1
81 - 100%	15	15	15	14
Sample Size / % of Cos. Responding N=2,822	450 / 15.9%	369 / 13.1%	331 / 11.7%	281 / 10.0%
Highest % Reported	100.0%	100.0%	100.0%	100.0%
Mean	14.8	15.8	13.9	15.0
Median	6.0	6.0	5.0	5.1
Highest Frequency (Mode)	5.0	5.0	5.0	5.0

3. Individual Incentive Awards provided under a **formal** plan (not discretionary) for employee performance in designated jobs (e.g., bank tellers; does not include sales, management or executive plans).

PERCENT OF EMPLOYEE POPULATION RECEIVING AWARDS	Number of Companies			
	Exempt		Non-exempt	
	1992	1993	1992	1993
0 - 20%	112	87	57	55
21 - 40%	22	19	13	12
41 - 60%	19	16	13	9
61 - 80%	13	11	8	6
81 - 100%	52	55	32	33
Sample Size / % of Cos. Responding N=2,822	218 / 7.7%	188 / 6.7%	123 / 4.4%	115 / 4.1%
Highest % Reported	100%	100%	100%	100%
Mean	39.4	44.7	41.9	43.1
Median	20.0	30.0	25.0	25.0
Highest Frequency (Mode)	100.0	100.0	100.0	100.0

Alternative Award Practices

2. Special Individual Recognition Awards (Continued)

TOTAL AWARDS AS PERCENT OF BASE PAYROLL OF POPULATION RECEIVING AWARD	Number of Companies	
	1992	1993
0 - 2.0%	129	102
2.1 - 4.0%	51	47
4.1 - 6.0%	50	44
6.1 - 8.0%	19	14
8.1% OR OVER	46	41
Sample Size / % Cos. Res.	295 / 10.5%	248 / 8.8%
Highest % Reported	20%	20%
Mean	4.3	4.4
Median	3.0	3.0
Highest Frequency (Mode)	5.0	5.0

TOTAL AWARDS AS PERCENT OF TOTAL BASE PAYROLL	Number of Companies	
	1992	1993
0 - 2.0%	280	235
2.1 - 4.0%	20	17
4.1 - 6.0%	15	16
6.1 - 8.0%	3	3
8.1% OR OVER	11	9
Sample Size / % Cos. Res.	329 / 11.7%	280 / 9.9%
Highest % Reported	20%	20%
Mean	1.5	1.6
Median	0.5	0.7
Highest Frequency (Mode)	0.5	0.5

3. Individual Incentive Awards (Continued)

TOTAL AWARDS AS PERCENT OF BASE PAYROLL OF POPULATION RECEIVING AWARD	Number of Companies	
	1992	1993
0 - 2.0%	19	13
2.1 - 4.0%	11	10
4.1 - 6.0%	25	20
6.1 - 8.0%	19	15
8.1% OR OVER	57	52
Sample Size / % Cos. Res.	131 / 4.6%	110 / 3.9%
Highest % Reported	20.0%	20.0%
Mean	8.0	8.7
Median	7.0	8.0
Highest Frequency (Mode)	10.0	10.0

TOTAL AWARDS AS PERCENT OF TOTAL BASE PAYROLL	Number of Companies	
	1992	1993
0 - 2.0%	67	48
2.1 - 4.0%	24	23
4.1 - 6.0%	18	18
6.1 - 8.0%	8	9
8.1% OR OVER	29	25
Sample Size / % Cos. Res.	146 / 5.2%	123 / 4.4%
Highest % Reported	20.0%	20.0%
Mean	4.6	5.0
Median	2.5	3.0
Highest Frequency (Mode)	1.0	5.0

Alternative Award Practices

- 4. Group/Team Awards** provided under a **formal** plan (not discretionary) for plant, division, work-unit or team results (e.g., gainsharing; covers only a segment of organization).

PERCENT OF EMPLOYEE POPULATION RECEIVING AWARDS	Number of Companies			
	Exempt		Non-exempt	
	1992	1993	1992	1993
0 - 20%	69	62	56	45
21 - 40%	9	7	10	11
41 - 60%	6	11	5	6
61 - 80%	8	7	8	11
81 - 100%	38	37	37	40
Sample Size / % of Cos. Responding N=2,822	130 / 4.6%	124 / 4.4%	116 / 4.1%	113 / 4.0%
Highest % Reported	100.0%	100.0%	100.0%	100.0%
Mean	41.6	43.6	44.6	50.6
Median	20.0	20.0	25.0	40.0
Highest Frequency (Mode)	100.0	100.0	100.0	100.0

- 5. Organizationwide Awards** under a **formal** plan (not discretionary) based on the success of the whole organization (e.g., profit sharing).

PERCENT OF EMPLOYEE POPULATION RECEIVING AWARDS	Number of Companies			
	Exempt		Non-exempt	
	1992	1993	1992	1993
0 - 20%	30	26	18	15
21 - 40%	13	9	6	4
41 - 60%	10	5	8	5
61 - 80%	26	21	23	27
81 - 100%	277	262	253	232
Sample Size / % of Cos. Responding N=2,822	356 / 12.6%	323 / 11.4%	308 / 10.9%	283 / 10.0%
Highest % Reported	100.0%	100.0%	100.0%	100.0%
Mean	85.0	87.0	88.8	89.7
Median	100.0	100.0	100.0	100.0
Highest Frequency (Mode)	100.0	100.0	100.0	100.0

Alternative Award Practices

4. Group/Team Awards (Continued)

TOTAL AWARDS AS PERCENT OF BASE PAYROLL OF POPULATION RECEIVING AWARD	Number of Companies	
	1992	1993
0 - 2.0%	19	12
2.1 - 4.0%	14	19
4.1 - 6.0%	25	23
6.1 - 8.0%	12	9
8.1% OR OVER	31	32
Sample Size / % Cos. Res.	101 / 3.6%	95 / 3.4%
Highest % Reported	20.0%	20.0%
Mean	6.7	7.1
Median	5.0	5.0
Highest Frequency (Mode)	5.0	5.0

TOTAL AWARDS AS PERCENT OF TOTAL BASE PAYROLL	Number of Companies	
	1992	1993
0 - 2.0%	58	50
2.1 - 4.0%	6	8
4.1 - 6.0%	14	13
6.1 - 8.0%	9	7
8.1% OR OVER	10	11
Sample Size / % Cos. Res.	97 / 3.4%	89 / 3.2%
Highest % Reported	20.0%	20.0%
Mean	3.6	3.9
Median	1.5	2.0
Highest Frequency (Mode)	1.0	2.0

5. Organizationwide Awards (Continued)

TOTAL AWARDS AS PERCENT OF BASE PAYROLL OF POPULATION RECEIVING AWARD	Number of Companies	
	1992	1993
0 - 2.0%	53	51
2.1 - 4.0%	45	42
4.1 - 6.0%	52	37
6.1 - 8.0%	24	24
8.1% OR OVER	56	50
Sample Size / % Cos. Res.	230 / 8.2%	204 / 7.2%
Highest % Reported	20.0%	20.0%
Mean	5.9	6.0
Median	5.0	5.0
Highest Frequency (Mode)	5.0	2.0

TOTAL AWARDS AS PERCENT OF TOTAL BASE PAYROLL	Number of Companies	
	1992	1993
0 - 2.0%	72	63
2.1 - 4.0%	46	44
4.1 - 6.0%	44	38
6.1 - 8.0%	23	23
8.1% OR OVER	51	44
Sample Size / % Cos. Res.	236 / 8.4%	212 / 7.5%
Highest % Reported	20.0%	20.0%
Mean	5.4	5.4
Median	4.0	4.0
Highest Frequency (Mode)	5.0	5.0

COMPANY LISTING

NOTE: A numerical code preceding the name of an organization indicates authorization to use the organization's data in confidential, supplemental group reports. (See page 81 for more information.)

U.S. Firms

Aerospace

1691 Aerojet Electronic Sys. Div. P
Aerojet-CA
635 Aerojet-MS
818 Aeromet Inc.
634 Aerospace Avionics Inc.
1640 Aerospace Corp.
Allied Signal Fluid Sys. Div.
Anaren Microwave Inc.
487 Argosystems
1775 Argo-Tech Corp.
1031 Atlantic Research Corp.
340 Ball Aerospace Systems Group
2342 Beech Aircraft Corp.
2512 Bell Helicopter Textron Inc.
Bendix Field Engineering Corp.
Boeing Aerospace & Electronics
Boeing Comm'l. Airplane Group
2308 Boeing Helicopters
2511 Boeing Missiles & Space Div.
British Aerospace Inc.
1814 CAE Link Corp.-NY
CAE Link Corp.-TX
2477 Cessna Aircraft Co.
Dow-UT Composite Products Inc.
1870 Electronics & Space Corp.
Franklin Mint, The
28 GE Aircraft Engines
2125 GEC Marconi Electnics. Sys. Co.
1523 General Dynamics Convair Div.
General Dynamics Corp.
2391 Grimes Aerospace Co.
888 Gulfstream Aerospace Corp.
Hercules Aerospace Co.
114 Honeywell Inc.
2487 Hughes Aircraft Co.
2713 IMO Industries/CEC Instruments
LTV Aerospace & Def.-Ac. Div.
2727 LTV Missiles Division
Lear Astronics Corp.
672 Learjet Inc.
Lockheed Aircraft Service Co.
1346 Lockheed Missiles & Space Co.
Lockheed Space Operations Co.
1793 Lockheed-Austin Div.
1655 Loral Aeronutronic
2699 Loral Command & Control System
664 Loral Defense Systems-AZ
Loral Fairchild Systems
1785 Loral Infrared & Imaging Sys.
454 Loral Space Information System
Magnavox Electronic Sys. Co.
Martin Marietta Astronautics
1767 Martin Marietta Corp.
Martin Marietta El&M Group
443 McDonnell Douglas Aero Info Sys.
1871 McDonnell Douglas Aircraft Co.
1669 McDonnell Douglas Corp.
1840 McDonnell Douglas Corp.-Tulsa
McDonnell Douglas Missiles Co.
McDonnell Douglas Sp. Sys. Co.-CA
1296 McDonnell Douglas Sp. Sys. Co.-FL
1698 Northrop B2 Division
OAO Corp.
1228 Parker Hannifin Corp.
51 Physics International Co.
Raytheon Co.

2403 Rocket Research Co.
515 Rockwell International
Rockwell Intl. Rocketdyne Div.
769 SSI Services Inc.
2498 Saab Aircraft of America Inc.
1452 Simmonds Precision Inc.
Smiths Industries-MI
1502 Smiths Industries-PA
Sundstrand Corp.
513 Sundstrand Data Control
TRW Space & Defense
2381 Textron Aerostructures
234 Textron Defense Systems
800 Textron Lycoming
2372 USBI Company
1295 USBI/UTC
390 UTL Corp.
United Technologies-Chem. Sys.
580 Westinghouse Electric Corp.
353 Williams International

Airlines

1175 Airborne Express Inc.
1472 America West Airlines
1024 Continental Airlines Inc.
1406 Federal Express Corp.
1217 Northwest Airlines Inc.
2490 USAir Inc.

Apparel Manufacturing

Angelica Corp.
1108 Barry Corp.
R.G. 2799 Genesco Inc
1753 Hartmarx Corp
1817 Levi Strauss & Co.
Nike Inc
207 Pendleton Woolen Mills
1259 VF Corp.

Automotive & Farm Equipment

2575 American Honda Motor Co. Inc.
BMW of North America Inc.
1999 Borg-Warner Automotive Corp.
1109 Bosch Corp., Robert
284 Case Co., J.I.
Chrysler Corp.
Dayton Parts Inc.
Diamond Star Motors
1158 Empire Southwest
1799 Ford Motor Co.
747 Ford New Holland Americas Inc.
2380 Gencorp Automotive
1587 Holley Automotive Division
1751 Isuzu Motors America Inc.
263 Kelsey-Hayes Co.
Mazda Motor of America Inc.
982 Mercedes Benz of North America
436 Mitsubishi Motor Sales America
Navistar Intl. Trans. Corp.
631 Nissan Motor Corp. U.S.A.
Nissan North America Inc.
Ohi Automotive of America
637 Paccar Inc.
Porsche Cars N.A. Inc.
Robert Bosch Corp.
2338 Rockwell International
1904 Saab Cars U.S.A. Inc.
778 Stanadyne Automotive Corp.
228 Subaru-Isuzu Automotive Inc.
Toyota Motor Sales U.S.A. Inc.
United Technologies Automotive
2886 Valley O Eng. Cing. Trk. Div.
77 Volkswagen of America Inc.
Volvo Cars of North America

Building Materials

1716 Addison Corp.

1953 Armstrong World Industries Inc.
2289 Certain Teed Corp.
583 Elk Corp.
Gold Bond Building Products
814 Grace Construction, W.R.-MA
155 Lafarge Corp.
438 Morgan Products Ltd.
2691 Payless Cashways Inc.
Texas Industries Inc.
377 Vistawall-Div. of Butler Mfg.

Chemicals

153 ARCO Chemical Co.
162 Additives Div. - Ciba Geigy
Air Products & Chemicals Inc.
882 Ashland Chemical Inc.
BASF Corp.
1750 BASF Corp. Fibers Division
1665 Betz Laboratories Inc.
2807 CF Industries
2330 Calgon Corp.
ChemRex Inc.
2688 Chemical Abstracts Service
Ciba-Geigy
Color Converting Ind.
2104 Crompton & Knowles Corp.
Daubert Industries Inc.
1629 Dow Corning Corp.
Du Pont, E. I.
582 ELF Atochem North America Inc.
2672 Engelhard Corp.
2162 Ethyl Corp.
2535 FMC Corp.
2244 Ferro Corp.
1743 Foamex
542 GAF Corp.
Genecor International Inc.
1993 Goodrich Co., The B.F.
591 Grace & Co., W.R.-FL
Grace & Co., W.R.-IL
2508 Grace & Co., W.R.-MA
Grace & Co., W.R.-MD
1294 Henkel Corp.
314 Hercules Inc.
657 Himont U.S.A. Inc.
916 Hoechst Celanese Corp.
1539 Kerr McGee Corp.
Koppers Industries Inc.
1907 Lonza Inc.
1886 Lubrizol Corp., The
Lyondell Petrochemical Co.
23 M. & T. Harshaw
1355 Mallinckrodt Specity. Chem. Co.
Martin Marietta Energy Systems
434 Miles Inc.
1255 Monsanto Agricultural Co.
1262 Monsanto Co.
1317 Morton International
2 Nalco Chemical Co.
Novacor Chemicals Inc.
1530 Occidental Petroleum Corp.
2413 PQ Corp.
737 Petrolite Corp.
2017 Quantum Chemical Corp.
204 Reinecke Associates
Rhone Poulenc AG Co.-NC
704 Rhone Poulenc AG Co.-WV
1185 Rhone Poulenc Inc.-NJ
1044 Rohm & Haas Co.
Rust-Oleum Corp.
770 SCM Chemicals
Sandoz Agro Inc.
Schering Berlin Floymers
1321 Simplot Co., J.R.
55 Sun Chemical Corp.
2493 Swift Adhesives Inc.

242 Toray Plastics America Inc.
1431 Tremco Inc.
2832 Van Waters & Rogers Inc.
1128 Vista Chemical Co.
1644 Westinghouse Savannah Rvr. Co.
108 Witco Corp.
2229 Zeon Chemicals U.S.A. Inc.

Communications

2491 AG Communication Systems Corp.
ARINC Inc.
1447 AT&T
Allnet Communication Svc. Inc.
Alltel Corp.
1857 American Tele. & Comm. Corp.
467 Ameritech
12 Ameritech Information Systems
1746 Aster Corp.
BellSouth Corp.
506 Belo Corp., A.H.
Centel Corp.
Century Telephone Enterprises
1231 Cincinnati Bell Telephone Co.
Comcast Cable Comm. Inc.
1739 Compression Labs Inc.
505 Comsat Corp.
2863 Contel of California
459 Cox Enterprises Inc.
1964 Digital Systems International
Duval & Partners
1157 Ericsson Network Systems
934 GTE Central
2187 GTE Mobile Communications Inc.
1621 GTE Spacenet Corp.
2371 GTEL
1284 Home Box Office
Indiana Bell Tele. Co. Inc.
1792 Infonet Services Corp.
2405 Integrated Marketing Services
298 Intelsat
1160 Johnson Co., E.F.
645 KTLA
LCI International
Lincoln Telephone Co.
2421 MCI Telecommunications Corp.
2606 Michigan Bell Telephone Co.
Minnesota Public Radio
1666 New England Telephone Co.
Norstan Inc.
2865 Northern Telecom Inc.
943 Nynex Corp.
PacTel Corp.
1208 Pacific Bell
194 Pacific Bell Information Svs.
490 Raynet Corp.
2366 Rochester Telephone Corp.
Siecor Corp.
572 Siemens
1692 Sony Pictures Entertainment
1473 Southern New England Telephone
708 Southwestern Bell Corp.
Southwestern Bell Services
Sprint
Tel Plus Communications
Time Warner Inc.
2108 Tribune Company
578 US West NewVector Group
809 Vista Telephone Co.
2808 Vitalink Communications Corp.
2409 WATS Marketing
774 Warner Cable Comm. Inc.
WilTel Inc.

Computer Services & Software

2592 Aldus Corp.
Applied Communications Inc.
1034 Automatic Data Processing Inc.

2674 Bell Atlantic Bus. Sys. Svc.
1242 Bolt Beranek & Newman Inc.
Brandon Systems Corp.
1222 Bull HN Information Sys. Co.
1690 CISD International Inc.
544 Cable Services Group
847 Cadence Design Systems Inc.
2370 CalComp Inc.
848 Candle
850 Carter Hawley Hale Info. Svcs.
2290 Central Point Software Inc.
Citicorp/TTI
Cognos Corp.
1585 Compuserve Inc.
2075 Computer Language Research Inc.
2196 Computer Sciences Corp.-CA
2642 Computer Sciences Corp.-MD
2261 Computer Sciences Corp.-NJ
Computer Sciences Corp.-Rayth.
2262 Computer Sciences Corp.-VA
Computerized Processes Unltd.
2541 Computervision
147 Concurrent Computer Corp.
Conner Peripherals
1704 Convex Computer Corp.
CyCare Systems Inc.
2152 Dell Computer Corp.
1718 Deluxe Data Systems Inc.
2425 Dun & Bradstreet Software
2141 Dynamics Research Corp.
Dynix Inc.
2471 Electronic Data Systems
Fiserv Inc.
Fujitsu America Inc.
69 Fujitsu-ICL Systems Inc.
G.T.E. Data Services
1545 GTE Information Services Inc.
1338 GTECH Corp.
2444 HBO & Co.
HFSI
2494 Hitachi Computer Products
Honeywell Bull Inc.
IDX Corp.
2468 IMSL
292 ISC Bunker Ramo
651 Ingram Micro
Ingres
2435 Intergraph
1679 Itron Inc.
Keene Consultants, Jordan
Knowledgeware Inc.
254 Linotype-Hell
Lotus Development Corp.
MAI Systems
983 MIB Inc.
446 Measurix Corp.
Mediqua Systems Inc.
Mentor Graphics Corp.
985 Metaphor Computer Systems
2728 Micrografx
431 National Computer Systems Inc.
NeXT Computer Inc.
22 Novell Inc.
1490 Paramax Systems Corp.-TX
30 Paramax Systems Corp.-VA
996 Post Software Intl. Inc.
Power Up Software Corp.
1000 Praxis International Inc.
1178 Prime Service
1738 Pyramid Technology
933 RJO Enterprises Inc.
S. & L. Data
1598 SAS Institute Inc.
1866 Semulation Sciences
ShareData Inc.
1153 Soletron Corp.
1979 Sterling Software

1584 Sterling Software/Dylakor Div.
2499 Sun Microsystems Inc.
2200 Sunquest Information Sys. Inc.
1968 Systematics Inc.
Tandem Computers Inc.
938 Trans Union Corp.
2690 Unisys Corp. Paramax Sy. Corp.
2872 Western Digital Corp.

Construction/Engineering

1556 ABB Combustion Eng. Inc.
620 ABB Lummus Crest
363 ABB Simcon Inc.
Austin Industries Inc.
Bechtel Corp.
1994 Black & Veatch Eng. Architects
2304 Brown & Root Braun
2302 Bryant Universal
2883 CBI Industries Inc.
161 CH2M Hill Inc.
1550 Camp Dresser & McKee Inc.
533 Dillingham Construction Corp.
Fluor Corp.
Fluor Daniel Inc.-CA
865 Fluor Daniel Inc.-TX
Frank Associates
2400 Gilbert Commonwealth Inc.
654 Hydro Group Inc.
1091 ICF Kaiser Engineers Inc.
2527 Kaiser Engineers Hanford Co.
846 Kellogg Co., M.W.
2530 McLaren-Hart
Opus Corp.
1818 Parsons Co., Ralph M.
738 Pelican Chapter ABC
Post Buckley Schuh & Jernigan
732 Pro Quip Corp., The
1384 Reynolds Elect. & Eng. Co. Inc.
Rudolph and Sletten Inc.
395 UDC Homes
2103 Utilix Corp.
Weston Inc., Roy F.
1480 Zachry Co., H.B.

Consulting

ASConsulting
Abrams, E. David
American Consulting Group
Antonellis & Associates
336 Assets Unlimited Inc.
Awsumb, Kenneth
345 Bass Consultants Inc.
Bedford-Orion Group Inc.
Berger & Assoc. Ltd., Lance A.
2000 Brennan Thomsen Assoc Inc.
2778 Brown & Co., R.D.
2303 Bruner Consulting Assoc. Inc.
Buck Consultants Inc.-CT
2005 Buck Consultants Inc.-NJ
2299 Capital Assoc. Industries Inc.
Carey Associates Inc.
2747 Chanet Consulting Group
225 Compensation & Perf. Mgmt.
Compensation Consultants Inc.
Compensation Consulting Svcs.
558 Compensation Systems
2079 Consulting Services
1245 Coopers & Lybrand
Croner Co.
Crowe Chizek Co.
2509 Cuipepper & Associates Inc.
D&D Group Inc., The
2117 Dames & Moore
Davidson & Associates
Davis Consulting
Demetriore & Assoc. AIA Arch.

Dobbs & Associates
 531 Dorey Reagan & Associates
 Early & Co., M.H.
 32 Effective Compensation Inc.
 2454 Epler Co., The
 Ernst & Young
 Executive Resource Group Inc.
 2834 Findley Davies & Co.
 Foushee Group Inc.
 Franklin International Inst.
 Gaines & Associates, George R.
 1035 Hay Management Consultants
 659 Hegland Associates
 Hilton Associates, D.
 117 Human Resource Assoc. Ltd.
 924 Human Resource Comp. & Mgmt.
 925 Human Resource Dynamics
 16 Human Resources Consulting
 295 Intl Human Resource Group
 2706 Jackson Fuehler & Assoc. Inc.
 James & Scott Associates Inc.
 281 Jay & Co., John
 Jeanneret & Associates
 2755 Johnson & Associates
 Johnson & Co., Howard
 Jorgensen & Associates
 Kellerman & Associates
 Kenny Consulting Group Inc.
 1382 Koss Personnel Consulting
 1614 Kramer & Associates
 Kuhn & Assoc. Inc., John B.
 1895 Lee & Burgess Associates
 666 Livingstone Associates
 2373 MMC&P Inc.
 1487 Madsen Sapp Mena & Rodriguez
 Management Science Assoc. Inc.
 Managing Decisions Inc.
 McDermott Associates, D.G.
 McDonald Associates
 McGee & Associates, C.
 1055 McGladrey Pullen
 McLagan Partners Inc.
 McRackan Group Inc., The
 Merchants & Mfrs. Assn.
 1786 Metcalf & Eddy Companies Inc.
 Morgan/Pierce & Assoc. Inc.
 2859 Munro Associates
 694 Nash & Co. Inc.
 Nemerov & Associates, D.S.
 1359 Noble Lowndes Inc.
 1980 Northeastern Analytical Corp.
 Nystuen and Associates
 945 Ogle & Waters/Miller Mason et
 Olney Associates Inc.
 95 Organization Counselors
 195 Organization Res. Counselors
 Pl Consulting Inc.
 213 Panassow Associates
 966 Personnel Administration Svcs.
 Procassini & Assoc., Anthony J.
 1934 Psomas & Associates
 Quinlan Consulting Associates
 700 Quorum Corp., The
 RW & Associates
 Reggio & Associates Inc.
 Resource Consulting Group
 Rhodes Shanley & Associates
 1913 Richard Co., J.
 Rye & Co., O. William
 SKOPOS Consulting Group
 2048 Saje Consulting Group Inc.
 1498 Sauer Associates, Robert L.
 1009 Schroeder Consultants Inc., K.V.
 Schuster-Zingheim & Asc. Inc.
 1117 Scrontino & Associates
 2096 Segal Co., The
 Sibson & Co.

1484 Siebrand-Wilton Assoc. Inc.
 1477 Spitzander & Associates Inc.
 2066 Starkey Beall & Co. Inc.
 Stewart Associates
 Sullivan Cotter & Assoc. Inc.-IL
 Sullivan Cotter & Assoc. Inc.-MI
 THC Associates
 1439 Taylor Co.
 802 Technomic/CGA Inc.
 248 Ulmer & Associates
 381 Villareal & Associates Inc.
 2395 WMS & Co. Inc.
 2648 Walcott & Assoc. Inc.
 10 Walsh Moncada & Co.
 Warren & Assoc. Inc., Thomas
 497 Waters Consulting Group Inc.
 Western Management Group
 Whitney Smith Co.
 754 Wiley & Associates, George
 2654 Williams Thacher & Rand
 1399 Wilson Learning Corp.
 727 Workscience Corp.
 1307 Yaffe & Co. Inc.

Cosmetics

2473 Chesebrough-Ponds U.S.A. Inc.
 412 Dial Corp., The
 Jafra Cosmetics Inc.
 Mary Kay Cosmetics Inc.
 1564 Maybelline Inc.
 682 Merle Norman Cosmetics
 Redken Laboratories Inc.

Diversified Products

American Brands Inc.
 813 Andersons Management Corp.
 81 Ball Corp.
 2315 Berwind Corp.
 2651 Borg-Warner Corp.
 1302 Corning Inc.
 21 Dial Corp., The
 Dresser Industries Inc.-LA
 1876 Dresser Industries Inc.-TX
 407 Duchossois Industries Inc.
 1937 Eastman Kodak Co.
 Elf Sanoli Inc.
 606 Farmland Industries Inc.
 Fisher Scientific
 2127 GenCorp Inc.
 1926 High Industries Inc.
 Household International
 Ingram Industries Inc.
 2854 Johnson Controls Inc.
 L. & F. Products
 665 Longs Drug Stores
 2835 McDermott Inc.
 2822 McKesson Corp.
 675 Menasha Corp.
 188 Olin Corp.
 Penn Central Corp.
 1218 Procter & Gamble Co.
 1118 Sherwin-Williams Co., The
 TRW Inc.
 Tally Industries Inc.
 42 Teleflex Inc.
 Trinova Corp.
 562 United Technologies Corp.

Education/Academia

2680 American University
 Ball State University
 1998 Borgman Associates
 Boston College
 2831 Boston University
 1375 Carnegie Mellon University
 Center for Creative Leadership
 Central Michigan University

Columbia University
 De Paul University
 1082 DeVry Technical Institute
 1287 Eastern Michigan University
 Emory University
 Fairfield University
 1277 Fairleigh Dickinson University
 2233 Ft. Worth Ind. School Dist.
 1619 IUPUI
 1090 Illinois Institute of Tech.
 2736 Indiana State University
 2406 Indiana University
 Johns Hopkins University
 2815 Kamehameha Scls/B. Pauahi Bshp.
 Kent State University
 Medical College of Wisconsin
 1237 Mitchell College of La. Wm.
 1537 National Education Corp.
 New York Public Library, The
 906 Northeastern University
 Pennsylvania State University
 1018 Pinellas County School Bd.-FL
 1865 Princeton University
 Purdue University
 Research Foundation-SUNY, The
 1444 Rhode Island School of Design
 2027 Rochester Inst. of Technology
 1282 Rutgers University
 2042 San Diego City Schools
 1303 Santa Clara University
 School Board-Brevard Cty. FL
 781 Society of Mfg. Engrs.
 2068 Stanford University
 1862 State University System-FL
 399 Temple University
 1286 Texas Assn. of School Boards
 1252 Tucson Unified School District
 1506 Tufts University
 793 Tulane University
 167 Univ. of Calif. at San Diego
 811 University of Cincinnati Hosp.
 University of Denver
 University of Illinois
 90 University of Maryland
 University of Michigan
 384 University of Minnesota
 University of Pennsylvania
 University of Rochester
 1127 University of San Francisco
 1397 University of Texas Hlth. Sci.
 2553 University of Utah
 WGBH Educational Foundation
 720 Walsh College
 107 Western Michigan University
 2826 Worcester Polytechnic Inst.

Electrical & Electronic

ADC Telecommunications Inc
 AIL Systems Inc.
 ALPS Electric U.S.A. Inc.-
 1232 AMP Inc.
 819 AST Research Inc.
 495 Advance Transformer Co.
 Advanced Power Technology
 Altera Corp.
 334 Anthem Electronics
 2447 Apple Computer Inc.
 Applied Magnetics Corp.
 1882 Applied Magnetics Corp.
 932 Augat Inc.
 BOSE Corp.
 1788 BellSouth Corp.
 1313 Beltone Electronics Corp.
 829 Bendix Oceanics Inc.
 2882 Bicc Cables Corp.
 Black & Decker Corp.
 Black Box Corp.

	Bradley Co., Allen		954	Osram Corp.			Bank of New York
	Brooktree Corp.		1821	Parker Hannifin-Gull Etc. Sys.		1408	Bank of New York-DE
510	CTS Corp.		164	Philips Lighting Co.		842	Bank of Tokyo
543	California Eastern Labs			Pioneer Electronics USA Inc.		1026	Bankers Trust Co.
	Cambrian Systems Inc.		734	Premier Industrial Corp.			Barclays Bank PLC
	Cherry Electrical Products			Raychem Corp.		2746	Barclays Business Credit
2089	Chips & Technologies Inc.		1570	Raytheon Co.		2317	Barclays Charlotte
	Cirrus Logic Inc.		1410	Rockwell International-IA		1028	Barnett Banks Inc.
2210	Computer Products Inc.			Rockwell International-7		347	Beneficial Management Corp.
	Control Data Corp.		1534	Rogers Corp.		2776	Boatmen's Bancshares Inc.
2209	Cubic Corp.			Satellite Trans. Sys. Inc.			Boston Company Inc., The
2157	Data I/O Corp.		1248	Scientific-Atlanta Inc.		828	Boulevard Technical Services
1721	Data Switch Corp.		1458	Siemens Corp.			Brown Brothers Harriman & Co.
	Delco Electronics Corp.			Siemens Energy & Automn. Inc.		2842	CIT Group, The
2211	Diebold Inc.		786	Siemens Gammasonics Inc.			Calvert Group
	Digital Equipment Corp.		2053	Siemens Ind. Automation Inc.			Capital Bank
1312	Dynascan Corp.		1820	Siemens Medical Systems Inc.		528	Capital Holding Corp.
	E Systems Inc./Greenville Div.			Signetics Co.		1596	Carroll County Bank & Tr. Co.
2712	EG&G Special Projects		2869	Silicon Systems Inc.		2107	Carteret Savings Bank FA
	ESL Inc. Subsidiary of TRW Inc.		1740	Siliconix Inc.		2891	Centar Federal Savings
2809	Eldec Corp.			Simplex Time Recorder Co.		1311	Central Carolina Bank & Trust
	Erbtac Engineering			Singer Sewing Co.		2291	Central Fidelity Banks Inc.
502	Fujitsu Microelectronics Inc.		1045	Sony Corp. of America		1635	Champion Federal Svgs. & Loan
73	Fujitsu-ICL Systems Inc.		1196	Square D Co.		2285	Chase Lincoln First Bank N.A.
2638	GE Medical Systems		2212	Telenex Corp.		472	Chase Manhattan Bank-CT
	GTE Corp.		1837	Teradyne Inc.		2839	Chemical Bank New Jersey
	GTE Government Systems		2357	Texas Instruments Inc.		2283	Chevy Chase Savings Bank FSB
1869	General Data Comm. Ind. Inc.		1402	Tvesco Inc.			Chicago Title & Trust Co.
	General Dynamics Elect. Div.		812	VLSI Technology Inc.		1216	Chrysler First Inc.
	General Electric Supply			Watkins Johnson Co.-CA		82	Citibank FSB (California)
756	General Signal Corp.		351	Watkins Johnson Co.-MD		137	Citibank N.A.
132	Genrad Inc.			Watlow Electric Mfg. Co.		2537	Citibank-IL
1249	Gould Inc.		1037	Westinghouse Electric Corp.		1210	Citicorp Mortgage
463	Graybar Electric Co. Inc.			Whirlpool Corp.			Citicorp N.A.
	Group Technologies Corp.		1828	Xetel Corp.			Citizens Bank
1040	Halliburton Geophysical Svc.		2612	Zenith Electronics Corp.		2093	Citizens Federal Bank FSB
	Harris Corp. Elect. Sys. Sctr.		361	Zitel Corp.		2082	City National Bank
	Hewlett Packard Co.					2269	CoBank
2623	Hitachi America Ltd.-CA					2500	Coast Federal Bank
316	Hitachi America Ltd.-NY					127	Coastal Banc Savings Assn.
1061	Honeywell Comm. Flight Sys.					2449	Comerica Inc.
2752	Honeywell Inc.						Congress Financial Corp.
	Honeywell Inc. Home/Bldg Cntl.					1941	Continental Bank
	ITT Cannon Electric					1791	Cragin Federal Bank for Saving
	Intecom Inc.					607	Crestar Bank
1373	Intel Corp.					2155	Dauphin Deposit Bank & Tr. Co.
1971	Interconnect Devices Inc.					2571	Decatur Federal Savings & Loan
2404	Interpoint Corp.						Deposit Guaranty Corp.
2398	Johnson Controls Inc.						Depository Trust Co., The
1685	Komag Inc.					2145	Dominion Bankshares Corp.
456	LSI Logic Corp. Inc.					405	Dresdner Bank AG
	LTX Corp.					880	Dreyfus Corp., The
	Lambda Electronics Inc.						Equifax Inc.
1955	Leeds & Northrup Co.						Equitable Capital Mgmt. Co.
	Litton Data Systems Inc.					1759	Eureka Bank
	Litton Guidance & Control Sys.					1205	Farm Credit Bank-KY
	Litton Industries Inc.					1898	Farm Credit Bank-SC
859	Lockheed Sanders						Federal Home Loan Bank-Cinc.
	Loral Defense Systems Akron						Federal Home Loan Bank-Pbg.
258	Loral Electronic Systems					2848	Federal Home Loan Bank-SF
1951	MCI Services					1144	Federal Reserve Bank of Dallas
2750	Matsushita Elec. Corp. of Am.-IL					1761	Federal Reserve Bank-Atlanta
	Matsushita Elec. Corp. of Am.-NJ						Federal Reserve Bank-Boston
149	McDonnell Douglas Elec. Sy. Co.					1206	Federal Reserve Bank-Chicago
447	Megatest Corp.					2249	Federal Reserve Bank-Cleveland
2337	Micron Semiconductor Inc.						Federal Reserve Bank-KC
1145	Mitsubishi Consumer Electronic					1560	Federal Reserve Bank-LA
	Mitsubishi Electronics America					2248	Federal Reserve Bank-Mpls.
	Motorola Inc.						Federal Reserve Bank-NY
432	Motorola Inc. Cellular Group					1902	Federal Reserve Bank-Phila.
1207	NEC Electronics Inc.					2097	Federal Reserve Bank-Richmond
2467	National Semiconductor Corp.					1064	Federal Reserve Bank-SF
1602	North American Philips Corp.					745	Federal Reserve Bank-St. Louis
2586	Northern Telecom Inc.						Fidelity Investments
1724	Northrop Corp.						First Alabama Bancshares Inc.
	Ohio Brass					743	First American National Bank
625	Omron Electronics Inc.						First Boston Corp.

Finance/Banking

613	ABN Amro N.A. Inc.
366	AELMAC
	AMA Services Inc.
	AT&T Employees Fed. Cr. Un.
1261	AT&T Universal Card Services
2179	Advanta Corp.
618	Advest Group Inc.
889	Affiliated Bankshares-CO
1269	All Pacific Mortgage
2169	AmSouth Bank
2878	American Capital Mgmt. & Res.
	American Express Co.-AZ
327	American Express Co.-FL
	American Express Co.-UT
2788	American Express Corp. Hdq.
1520	American Express TRS Co. Inc.
1673	American Federal Bank
2131	American Investment Bank
376	American National Bank
1656	American Savings Bank
833	American Savings-FL FSB
2780	American Stock Exchange
	Applied Risk Management Inc.
	Associates Corp. of N.A.
	Australia & New Zealand Bank
1516	Avco Financial Services
	Balcor Co., The
1859	Banc One Wisconsin Corp.
	BancOhio Natl. Bank
840	Bank Leumi Trust Co.
2321	Bank One Cleveland N.A.
2335	Bank One Columbus N.A.
343	Bank One Dayton
2320	Bank One Indianapolis
1437	Bank One Texas
	Bank of America
1647	Bank of Hawaii
2322	Bank of Mississippi

2399	First Commerce Corp.	24	Midwest Stock Exchange Inc.	170	U.S. Bancorp
1732	First Commercial Corp.	994	Mitsubishi Bank	387	U.S.T. Corp.
1380	First Federal Savings & Loan		Mitsubishi Motors Credit	1356	USAA Federal Savings Bank
1435	First Federal Savings Bank	2708	Morgan & Co. Inc., J.P.	2480	Union Bank
	First Fidelity Bank	104	Morgan Stanley	808	Union Bank of Switzerland
1323	First Gibraltar Bank	1003	Morley Capital Management Inc.		Union Trust Co.
2730	First Interstate Bancorp-LA		Mutual of New York	1921	Unipac Service Corp.
2577	First Interstate Bank-AZ		NBD Bank N.A.		United Postal Savings
2242	First Kentucky National Corp.	901	NBD Bank N.A.-Flint		United Savings Assoc.-TX FSB
1352	First National Bank	415	NBD Bank N.A.-Grand Rapids	393	United States National Bank
2238	First National Bank & Trust	2433	NBD Illinois Inc.	391	Valley National Corp.
	First National Bank-Chicago	19	National Community Banks Inc.	1638	Vanguard Group Inc., The
2240	First National Bank-Gnsvle.	1891	National Westminster Bancorp	392	Victoria Bank & Trust Co.
2239	First National Bank-MD	1848	NationsBank	726	Wachovia Corp.
	First National Bank-Omaha	1668	Navy Federal Credit Union		Waddell & Reed Inc.
1092	First National Bk.-Albuquerque		New York Stock Exchange	352	Wesav Mortgage
2385	First Nationwide Bank	425	Nippon Credit Bank Ltd., The	179	Westamerica Bank
1409	First Natl. Bank-Clrwtr., The	632	Nissan Motor Acceptance Corp.	776	Westm Farm Credit Bank
	First Security National Bank		North American Philips FCU	1722	Weyerhaeuser Mortgage Co.
	First Security Service Co.		Northern Trust Co.	1581	Wheat First Securities
2711	First Tennessee Bank N.A.		Norwest Bank Minnesota N.A.	356	Wilmington Trust Co.
2237	First Union Corp.	629	Norwest Bank-Denver N.A.	2154	Witter Financial Svcs., Dean
	First Wisconsin National Bank	2584	Norwest Bank-IA	1946	Wolf & Co. of Massachusetts PC
2349	First of America Bank Corp.	2583	Norwest Bank-NE		Women's Federal Savings Bank
2607	Firststar Corp.	2687	Norwest Card Services	360	Zapp Bank
2236	Fleet Bank of Massachusetts	422	Norwest Corp.		
1067	Fortune Bank		Norwest Financial		
1065	Fourth Financial Corp.	2582	Norwest Mortgage Banking	Food & Beverage	
758	Frankford Bank	1783	O'Connor & Associates	2015	Anheuser Busch Cos. Inc.
2231	Fulton Bank	953	Old Kent Financial Corp.	2880	Basic American Foods
1567	GE Capital Corp.		Orbank	549	Best Foods Baking Group
27	GE Capital Corp. - V.F.S.	1605	One Valley Bancorp Inc.	1824	Borden Inc.
	GE Capital Fleet Services	1148	Pacific First Bank	560	CPC Intl. Inc.-Best Foods Div.
2824	GMAC Mortgage Corp.	1104	Pacific Stock Exchange	2139	Cadbury Beverages Inc.
	General Bank	959	Pentagon Federal Credit Union	1670	Campbell Soup Co.
	Georgia Federal Bank	1757	People's Bank	2007	Campbell Taggart Inc.
2189	Glendale Federal Bank		Pioneer Group Inc., The		Cargill Inc.
1418	Golden Bay Federal Cr. Un.	803	Price Associates Inc., T. Rowe	1960	Central Soya Co. Inc.
752	Great Lakes Bancorp	1874	Primerica Corp.	2090	Chiquita Brands Intl. Inc.
	Great Western Financial Corp.	102	Provident Bank of Maryland	1479	Coca-Cola Company, The
	Greater New York Savings Bank	2622	Prudential Securities Inc.	2259	Comstock Michigan Fruit Div.
1858	Gruntal Capital Markets	1725	Putnam Companies Inc., The		Con Agra Frozen Foods
749	Harris Trust & Savings Bank		Rabobank Nederland		Con Agra Inc.
519	Heller International	935	Russell Co., Frank	836	Coors Brewing Co.
113	HomeFed Bank	1120	SSA Baltimore Fed. Cr. Union	2847	Del Monte Foods
923	Howard Savings Bank		SSBA America	2148	Design Foods
1935	Huntington Bancshares	2047	Sakura Bank Ltd., The	1562	Dole Dried Fruit & Nut Co.
1089	INB National Bank		Salomon Brothers Inc.	2146	Dole Fresh Vegetables
	ITT Commercial Finance Corp.	1152	San Diego Trust & Savings Bank		Domino Sugar Corp.
	ITT Consumer Financial Corp.	2039	San Francisco Fed. S&L Assn.	484	Dr. Pepper/Seven-Up Cos.
	ITT Diversified Finl. Corp.	719	Sandy Spring National Bank-MD	867	Frito-Lay Inc.
70	Integra Financial Corp.	1927	Sanwa Business Credit Corp.	2892	General Foods U.S.A.
	JJB Financial Corp.	1491	Schwab & Co. Inc., Charles	1043	General Mills Inc.
275	Key Bank of Alaska		Seafirst Bank	2721	Gerber Products Co.
	Keystone Group Inc.		Secor Bank	1626	Golub Corp.
283	Kislak Mortgage Corp., J.I.		Security Service Fed. Cr. Un.	2188	Griffith Labs U.S.A.
913	Lafayette Amer. Bancorp Inc.	2055	Shawmut National Corp.	861	Hershey Foods Corp.
671	Leland O'Brien Rubinstein Asc.	788	Shearson Lehman Bros. Inc.	918	Heublein Inc.
1901	Lexington State Bank, The	1195	Signet Banking Corp.	1909	Hood Inc., H.P.
2614	Liberty Bank	1899	Society Corp.	1471	Hormel & Co., George A.
2626	Lincoln Service Corp.		South Trust Bank	1590	Hunt-Wesson Inc.
	Long Beach Bank	1393	Southwest National Bank-PA		International Multifoods
259	Long Island Savings Bank		St. Paul Fed. Bank for Svgs.	1391	Jerome Foods Inc.
268	Loyola FSB		Star Banc Corp.	1844	Keebler Co.
	Marine Midland Bank N.A.	1611	State Street Bank & Trust Co.	1007	Kellogg Co.
1583	Marshall & Ilsley Corp.	224	Strong/Corneliusson Cap. Mgmt.		Kraft Food Service
2625	Mark Twain Bancshares Inc.	226	Summit Bancorp	858	Kraft General Foods Inc.
2416	Maryland National Bank	721	Sunwest Bank of Albuquerque	280	Kraft USA
1933	Massachusetts Co., The		Team Bank	2678	Leprino Foods
674	Mercantile Bank of Kansas City		Textron Financial Corp.	974	McCormick & Co. Inc.
100	Meridian Bank	1833	Third National Bank	57	Minor Corp., L.J.
450	Meritor Savings Bank	253	Tower Federal Credit Union	2803	Nabisco Food Group
	Merrill Lynch & Co.	402	Transamerica Corp.		Nash Finch Co.
680	Metropolitan Financial Corp.	1318	Transamerica Finance Grp. Inc.	898	Nature's Sunshine Products
1849	Michigan National Corp.	47	Transamerica Fund Mgmt. Co.		Ocean Spray Cranberries Inc.
339	Midland Bank PLC		Travelers Express Co. Inc.	2510	Patterson Frozen Foods
991	Midlantic National Bank	1548	Twentieth Century Services	1177	Pepsi Cola Co.
				1105	Pet Inc.

1700 Pillsbury Brands Co.	2115 Comptroller of the Currency	2069 Bryan Memorial Hospital
483 Purina Mills Inc.	County of Henrico-VA	841 Butterworth Hospital
Race Street Fish & Poultry	458 County of Lake-IL	2202 California Pacific Med. Ctr.
Ragu Foods Co.	County of Los Angeles	Caremark Inc./Baxter Hlthcr.
1292 Ralston Purina Co.	Dakota County-MN	Carondelet Health Care Corp.
Restarura Inc.	1723 Dept. of Motor Vehicles-VA	527 Carrier Foundation
2028 Rocco Inc.	1337 Dolores Water Cons. District	1274 Cathedral Healthcare System
1645 Ross Laboratories	1835 Du Page County-IL	Catholic Med. Ctr. Inc., The
Sandoz Nutrition Corp.	1159 EG&G Rocky Flats Inc.	Cedars-Sinai Medical Center
2038 Sara Lee Corp., Bakery Div.,	Fairfax County Personnel-VA	1616 Central Indiana Reg. Bld. Ctr.
2036 Schreiber Foods Inc.	1475 Federal Reserve Board	2286 Charlton Memorial Hospital
Sebastiani Vineyards	541 Gaston County Government-NC	1879 Children's Hospital
Seiler Corp., The	1453 Gwinnett County Government-GA	Children's Hospital-LA
Simplot Co., J.R.	2800 Idaho Personnel Commission	2793 Children's Medical Center
2065 Starkist Seafood Co.	279 Illinois Dept. of CMS	Children's Specialized Hosp.
2639 Stroh Brewery Co.	Illinois Dept. of Transp.	571 Chilton Memorial Hospital
474 Taco Bell Corp.	Illinois Student Asst. Comm.	2083 Cigna Healthplan
178 Welch's Foods Inc.	324 Jefferson County-CO	Cleveland Clinic Foundation
	Johnson County-KS	Cobb Hospital & Medical Center
Forest & Paper Products	1059 Lane County Human Resources	2267 Collaborative Research Inc.
1997 Boise Cascade Corp.	Logicon Inc.	1578 Community Care Network
Caraustar Industries Inc.	1154 Louisiana Dept. of Civil Svc.	566 Community Hospitals of Indiana
2088 Chesapeake Corp.	988 Missouri Dept. Hwy. & Transp.	Cornerstone Health Services
2253 Consolidated Papers Inc.	987 Missouri OADiv. of Personnel	Damon Corp.
First Brands Corp.	Montgomery County Govt.-MD	1079 Detroit Medical Center, The
Gulf States Paper Corp.	893 NJ Dept. of Human Services	1508 Diversicare Corp. of America
2392 International Paper Co.	1954 National Credit Union Admin.	1607 EMSA
1084 James River Corp.	630 North Dakota Personnel Div.	2164 Edin Hospital Medical Center
973 Mead Corp.	602 North Slope Borough	Egleston Childrens Hospital
971 Mead School & Office Products	Orange County Personnel-CA	2161 El Camino Hospital
741 Packaging Corp. of America	Port Authority of Allegheny	584 Elmhurst Memorial Hospital
995 Potlatch Corp.	Port Authority of NY & NJ	Evangelical Health Systems
710 Simpson Investment Co.	1006 Port of Portland-OR	863 FHP Inc.-CA
1420 Westvaco Corp.	764 Sarasota County Government-FL	1831 FHP Inc.-UT
Weyerhaeuser	780 South Florida Wtr. Mgmt. Dist.	Fairview Hospitals
1138 Zellerbach Paper Co.	707 St. Louis County Government-MO	1620 Family Health International
	2478 State Auditor's Office-TX	2517 Florida Hospital Med. Ctr.
Gas Transmission Lines	1633 State of Indiana-Pers. Dept.	Foundation Health Corp.
2705 CNG Transmission Corp.	2064 State of Nevada Personnel	2126 Geisinger Human Resources
Colorado Interstate Gas Co.	1947 State of Oregon	883 Grant Medical Center
2748 Columbia Gas Transmission Corp.	349 State of Washington	Greater Baltimore Medical Ctr.
1885 Columbia Gulf Transmission Co.	723 Summit County Government-CO	122 Group Health Association
2163 Enron Corp.	2558 Tennessee Dept. of Personnel	HAPSCO Group Inc.
Natural Gas Pipeline Co.	17 Texas Youth Commission	1398 Hahnemann University
957 Panhandle Eastern Corp.	US Department of Energy	Halifax Medical Center
1485 TransOK Inc.	US Office of Personnel Mgmt.	Health One Corp.
2771 Transco Energy Co.	Washington Fed. of St. Emp.	Health Trust Inc.
45 United Gas Pipe Line Co.	1510 Wayne County Pers./H.R.-MI	1571 Healthsouth Rehabiln. Corp.
	186 Wyoming Department of Health	1403 Hermann Hospital
	86 Ysleta Independent Schl. Dist.	1778 Hillhaven Corp.
Government/Public Sector		Hoag Memorial Hospital
364 Adams County Government	Hospital & Health Care	Holy Cross Health System Corp.
365 Administrative Off. of Courts	Aherf	1834 Homedco Inc.
1631 Bureau of Personnel	1174 Albany Medical Center	600 Hospice Care Inc.
2287 Charleston County-SC	1928 Allegheny General Hospital	Hospital Sisters Health System
2874 City of Ames	Alliant Health System	1360 Hospital of Saint Raphael
1880 City of Anaheim-CA	1784 American Hospital Association	1782 Humana Health Care Plans
885 City of Arlington	1930 American Medical International	1060 Humana Inc.
City of Austin-TX	Antelope Valley Hosp./Md. Ctr.	2647 Inova Health Systems
2661 City of Chattanooga	338 Aurora Health Care Inc.	1068 Institute of Living
530 City of Chicago	2440 Ball Memorial Hospital	305 JFK Medical Center
2112 City of Cincinnati-OH	1660 Baptist Medical Center	1729 Jefferson Univ. Hosp., Thomas
1489 City of Fort Lauderdale	1361 Baptist Medical Ctr. Columbia	304 Johnson & Johnson Medical Inc.
2464 City of Glendale-AZ	2580 Barnes Hospital	2576 Joy Rehab. Hosp./Cln., Marian
1671 City of Kettering-OH	875 Bausch & Lomb Inc.	855 Kaiser Foundation Health Plan
City of Lafayette-LA	2316 Bay Medical Center-HR	2855 Kaiser Permanente
2276 City of Lubbock-TX	1877 Baylor University Medical Ctr.	520 Kaiser Permanente of Georgia
1949 City of Milwaukee-WI	2551 Bayonet Point Hudson Med. Cln.	2729 Kaiser Permanente-CA
2813 City of Norfolk/H.R. Dept.-VA	2113 Baystate Health Systems	1008 Kaiser Permanente-NC
1965 City of Orlando-FL	1136 Beaumont Hospital, William	1319 Kaiser Permanente-OR
529 City of Overland Park-KS	Bethesda Hospitals Inc.	264 Kapiolani Health Care System
2275 City of Roanoke-VA	2775 Beverly Enterprises	647 Kelsey-Seybold Clinic
575 City of Sarasota-FL	1995 Blood Systems Inc.	2731 Keystone Foods Corp.
2274 City of Shreveport-LA	843 BroMenn Healthcare	2858 Lake Forest Hospital
2273 City of Springfield-IL	1470 Bronx-Lebanon Hospital Ctr.	1707 Lancaster General Hospital
1220 City of Tucson	2734 Brown-Forman Corp.	243 Legacy Health System
2071 Clark County Pers. Dept.-NV		1419 Lifespan
Commonwealth of VA-Dept. P&T		

1796 Loyola University-Chicago
 266 Lutheran General Hospital
 Lutheran Health Systems
 1342 Lutheran Med. Ctr. Hospital
 Mac Neal Hospital
 Maine Medical Center
 660 Marshfield Clinic
 McGaw Inc.
 McKennan Hospital
 1363 McLeod Regional Medical Center
 McMinnville Community Hosp.
 Medical Center Hospital
 970 Medical Ctr. of Cent. MA-Mem.
 1518 Medtronic Interventional Vascu
 1890 Memorial Health Alliance
 1576 Memorial Hospital-MD
 2861 Memorial Hospital-TN
 2429 Memorial Medical Center-GA
 449 Memorial Medical Center-IL
 Memorial Mission Hospital
 1457 Memorial Sloan-Kettering
 1283 Menninger Foundation, The
 1233 Mercy Health Services
 2783 Mercy Hospital-FL
 2352 Mercy Hospital-NC
 986 Meridian Healthcare
 2605 Meriter Health Services Inc.
 2644 Methodist Hosp.-IN Inc.
 523 Methodist Hospital
 539 Methodist Medical Center
 Metro Chicago Healthcare Cncl.
 Metrohealth St. Luke's Med. C.
 435 Mills Peninsula Hospitals
 2766 Mississippi Baptist Med. Ctr.
 690 Missouri Baptist Medical Ctr.
 1838 Mount Sinai Medical Center-FL
 2198 Mount Sinai Medical Center-NY
 1300 Multicare Medical Center Co.
 National Computer Systems Inc.
 692 National Jewish Center
 900 National Medical Care Inc.
 1683 National Medical Enterprises
 2598 Nichols Institute
 428 Norman Regional Hospital
 North Hills Passavant Hosp.
 905 North Memorial Medical Center
 1099 Northern Virginia Drs. Hosp.
 Northwest Community Hospital
 Northwestern Memorial Hospital
 217 Oklahoma Healthcare Corp.
 950 Onslow Memorial Hospital
 1966 Overlook Hospital
 Pacific Medical Center
 501 Pacificare Health Systems
 Park Ridge Hospital
 Parkland Hospital
 962 Pendleton Memorial Methodist
 2827 Penrose-St. Francis Hlcr. Sys.
 1884 Phelps County Reg. Med. Ctr.
 736 Phoenix Children's Hospital
 2418 Pitt County Memorial Hospital
 165 Premier Hospitals Alliance
 2458 Presbyterian Health Ctr. Sys.
 Presbyterian Healthcare Svc.
 2695 Providence Hospital
 698 Rapid City Regional Hospital
 Retreat Hospital
 1309 Richland Memorial Hospital
 1776 Rochester General Hospital
 SCH Health Care System
 SE Alaska Regional Hlth. Corp.
 SRS of Charity Health Care
 768 SSM Health Care System
 Samaritan Health Services
 Sarasota Memorial Hospital
 2033 Scott & White
 2056 Sharp HealthCare

927 Sheppard & Enoch Pratt Hosp.
 712 Shriners Hospitals
 Sisters of Providence
 1212 SmithKline Beecham Clin. Lab
 709 South Fulton Medical Center
 1764 Southern Health Systems
 2792 Southwest Washington Med. Ctr.
 1554 Spohn Hospital
 1111 St. Agnes Hospital
 St. Agnes Medical Center
 2046 St. Anne's Hospital
 1681 St. Francis Hosp. & Health Ctr.
 1703 St. Francis Hospital Center
 7 St. John Hospital & Med. Ctr.
 1697 St. John's Mercy Medical Ctr.
 2045 St. John's Regional Med. Ctr.
 1943 St. Joseph Hosp. & Hlth. Care
 St. Joseph Hospital
 St. Joseph Riverside Hospital
 771 St. Josephs Hosp. & Med. Ctr.
 1112 St. Louis Children's Hospital
 St. Louis Regional Med. Ctr.
 2459 St. Luke's Episcopal Hospital
 St. Mary's Regional Med. Ctr.
 1878 St. Therese Medical Center
 2895 St. Vincent Hosp. & Healthcare
 2532 St. Vincent Hospital
 2043 St. Vincent's Health Center
 Suburban Hospital
 2432 Summa Health System
 511 Sunbury Community Hospital
 Support Systems Intl. Inc.
 Sutter Health
 2893 Syncor International Corp.
 Tarrant County Hosp. Dist.
 2602 Texas Children's Hospital
 1608 Tidewater Health Care Inc.
 Tokos Medical Corp.
 398 Tucson Medical Center
 Tulane Univ. Med. Ctr. & Clin.
 46 Tulsa City-County Health Dept.
 2442 Tulsa Regional Medical Center
 2894 UniHealth America
 1463 United Health Services
 1735 United Hospital
 1932 United Hospital Center
 1985 University Hosp.-Stony Brook
 2679 University Hospital-CO
 1726 University Hospital-MA
 2763 University Hospital-NM
 University Hospitals Cleveland
 2656 University of Chicago Hospital
 1333 University of MD Med. Sys.
 1599 University of Pgh. Med. Ctr.
 University of Rochester
 1521 University of WI Hosp. & Clin.
 1624 Upper Valley Medical Center
 2655 Visiting Nurse Assn.-Detroit
 1371 Visiting Nurse Assn.-OC, The
 Visiting Nurse Service-NY
 Washington Hospital Center
 2204 Waterbury Hospital
 2475 Wausau Hospital
 2359 West Allis Memorial Hospital
 2457 Western Pennsylvania Hospital
 182 Westlake Community Hospital
 357 Winter Park Memorial Hospital
 Wyoming Medical Center
 187 Yale New Haven Hospital

Hotel/Motel

Golden Nugget
 750 Harrah's Lake Tahoe
 1712 Holiday Inn Worldwide
 320 Hotel Sofitel
 Hyatt Hotels Corp.
 287 ITT Sheraton Corp.

Inter Continental Hotels Group
 2738 Inter-Alaska Hotel Inc.
 2228 Marriott Corp.
 1181 Monarch Ski Resort
 2862 Outrigger Hotels Hawaii
 997 Promus Companies Inc., The
 221 Red Lion Hotels & Inns
 1643 Sands Hotel & Casino
 Stouffer Hotel Co.

Instrument Manufacturing

2177 Acoustic Imaging
 1836 Acuson
 616 Alcon Surgical
 American Sterilizer Co. Inc.
 816 Applied Biosystems Inc.
 844 Badger Meter Inc.
 1577 Becton Dickinson & Co.
 877 Bristol-Myers Squibb Co.
 525 CEM Corp.
 2636 Cavaliere & Associates Inc.
 Ciba Corning Diagnostics Inc.
 1715 Ciba Vision Corp.
 2094 Coherent Medical Group
 2258 Concurrent Computer Corp.
 2743 Contraves U.S.A. Inc.
 2123 Coulter Corp.
 1546 Datacolor International
 1324 Datascope Corp.
 1080 Dionex Corp.
 323 Fluke Mfg. Co. Inc., John
 2851 IMED Corp.
 1087 Instrumentation Laboratory
 306 Johnson Yokogawa Corp.
 26 Life Scan Inc.
 689 Modern Controls
 Perkin-Elmer Corp., The
 2632 Physio Control Corp.
 Rosemount Inc.
 2560 Tektronix Inc.
 250 Tylan General
 United States Surgical Corp.

Insurance

AAA Mid-Atlantic Inc.
 1322 AEGON U.S.A.-Monumental Div.
 1973 AON Corp.
 1176 Acacia Group
 1465 Aegon U.S.A. Inc.
 14 Aetna Life & Casualty Co.
 367 Aid Association for Lutherans
 926 Alexander & Alexander Inc.
 2694 Alexander & Alexander Services
 1910 Allendale Insurance
 13 Allied Group Insurance
 1440 Allstate Insurance Co.
 2897 American Bankers Ins. Group
 2427 American Family Ins. Group
 1424 American Hardware Ins. Grp.
 1299 American Intl. Group Inc.
 2172 American Nuclear Insurers
 American Reinsurance Co.
 American Republic Ins. Co.
 476 American States Insurance
 Amerisure Companies
 39 Ameritas Life Insurance Corp.
 332 Amica Mutual Insurance Co.
 11 Associated Group, The
 2833 Atlantic Mutual Companies
 Attorneys' Title Ins. Fund
 1517 Automobile Club of Southern CA
 838 Benefit Trust Life Ins. Co.
 1868 Berkshire Life Insurance Co.
 Blue Cross-CA
 Blue Cross-W.P.A.
 2794 Blue Cross-WA & AK
 2881 Blue Cross/Blue Shield Natl.

	Blue Cross/Blue Shield-CNY	2555	Independence Blue Cross	977	Thornton Health Plan, Matthew
2503	Blue Cross/Blue Shield-Chgo.	1492	Indianapolis Life Ins. Co.	190	Tokio Marine Management Inc.
2823	Blue Cross/Blue Shield-DC	300	Industrial Indemnity Co.	2521	Transamerica Life Companies
830	Blue Cross/Blue Shield-DE	2393	Industrial Risk Insurers		Travelers, The
2313	Blue Cross/Blue Shield-FL		Interstate National Corp.	18	Trugerman, Marla
	Blue Cross/Blue Shield-GA		Iowa Farm Bureau	564	Twentieth Century Insurance
	Blue Cross/Blue Shield-IA		Kansas City Life Insurance Co.	2762	UNOM
	Blue Cross/Blue Shield-IL	1912	Kemper National Insurance Cos.	31	USAA
1650	Blue Cross/Blue Shield-MA	2669	Key Benefit Admin. Inc.		Union Central Life Ins. Co.
	Blue Cross/Blue Shield-MD	2331	Liberty Life Insurance Co.	2383	Union Labor Life Insurance Co.
2419	Blue Cross/Blue Shield-MI		Liberty Mutual Insurance Co.	2665	United Services Life Insurance
1875	Blue Cross/Blue Shield-MO	2745	Life of Georgia/Southland Life	40	Universal Underwriters Group
	Blue Cross/Blue Shield-NE	668	Limra International	1720	Washington National Insurance
123	Blue Cross/Blue Shield-OH	2798	Lincoln National Corp.	176	Wausau Insurance Companies
1030	Blue Cross/Blue Shield-PA	1425	Lutheran Brotherhood	180	West Bend Mutual Insurance Co.
1996	Blue Cross/Blue Shield-RI	1390	MSI Insurance	2109	Western National Mut. Ins. Co.
1959	Blue Cross/Blue Shield-VA	1057	Manhattan National Life	728	Western-Southern Life
1558	Blue Cross/Blue Shield-WI	2637	Maryland Casualty Co.		Westfield Companies
	Bridgeway	1795	Massachusetts Mutual Life	1696	Zenith/Calfarm Insurance Co.
1667	Business Men's Assurance		Mercury Insurance Group		Zurich American Insurance Co.
	CNA Insurance Companies	1200	Metropolitan Life Insurance Co.		
1527	Cal-Surance Companies, The	1258	Minnesota Mutual Life Ins. Co.		
569	California Casualty Mgmt. Co.		Modern Woodmen of America		
	California State Auto. Assn.	2412	Mortgage Guaranty Ins. Co.		
	Capital Blue Cross		Motorists Insurance Companies		
1219	Chubb & Son Inc.	1005	Mutual Benefit Life Ins. Co.		
872	Cigna Corp.	1199	Mutual of New York		
2430	Citizens Ins. Co. of America		Mutual of Omaha		
	Colonial Life & Acc. Ins. Co.	1095	Mutual Group U.S., The		
1021	Colonial Penn Group Inc.	2696	NAC Reinsurance Corp.		
576	Commerical Union Insurance Co.	414	National Council Comp. Ins.		
	Community Mutual Insurance Co.		National General Insurance Co.		
1991	Connecticut Mut. Life Ins. Co.	1469	National Grange Mutual Ins.		
1020	Continental Insurance	2205	Nationwide Insurance Co.		
	Corroon, Willis		Netherlands Ins., The		
2136	Crawford & Co.	641	New York Life Insurance Co.		
870	Crown Life Insurance Co.		Norcal Mutual Insurance Co.		
	Crum & Forster Corp.	907	North Amer. Co./Life & Health		
	Delta Dental Plan-CA	423	North American Benefit Assn.		
532	Dodson Insurance Group	1610	Northwestern Mut. Lf. Ins. Co.-WI		
587	ERIC Group Inc.	2402	Northwestern Nat. Lf. Ins. Co.-MN		
2167	Empire Insurance Co.	881	Oregon Mutual Insurance Co.		
1422	Equitable Financial Co.	2379	Orion Group Inc.		
1982	Erie Insurance Group	1230	PMA Group, The		
1615	Farm Bureau Insurance Group	739	PMI Mortgage Insurance Co.		
	Federal Kemper Insurance Co.	2019	PW Group, The		
2245	Federated Insurance Co.	958	Pacific Mutual Life Insurance		
864	Fireman's Fund Insurance Co.		Pan American Life Ins. Co.		
	First Cap. Life Ins. Co. Inc.	1049	Penney Life Insurance Co., J.C.		
	First State Mgmt. Group Inc.	106	Phoenix, The		
2234	Foremost Corp. of America	1528	Physicians Mutual Ins. Co.		
1533	Fortis Benefits Insurance Co.	2411	Preferred Risk Mutual		
1254	Franklin Life Insurance Co.	2351	Primerica Financial Services		
1156	Fremont General Corp.	2533	Principal Financial Group		
2195	GAB Business Services Inc.	1543	Progressive Insurance		
1251	GRE Insurance Group		Protective Life Corp.		
	Geico Corp.	731	Provident Life & Accident Ins.		
139	General Accident Insurance Co.	52	Provident Mutual Insurance Co.		
757	General American Life Ins. Co.		Prudential Insurance Co., The		
1745	General Re Corp.	2564	Redwood Health Services		
554	Great American Insurance Co.	1224	Reliance Insurance Co.		
1500	Great West Life Assurance Co.	2098	Republic Insurance		
	Grinnell Mut. Reinsurance Co.		Revere Insurance Group, Paul		
1747	Group Health Inc.		Roth Group, The		
	Guardian Life Insurance Co.	6	SAIF Corp.		
1432	Hamilton Risk Management	2870	Safeco Corp.		
1948	Hancock Mut. Life Ins., John	2105	Seaboard Surety Co.		
308	Hanover Insurance Co.	789	Sedgwick James of Oregon Inc.		
	Hanover New England Inc.		Sentry Insurance		
309	Harleysville Insurance Co.		Shelby Insurance Co., The		
	Hartford Steam Boiler Co.		Shelter Insurance Companies		
1180	Hawkeye National Life Ins. Co.		Skandia America Group		
1514	Holden Group, The		St. Paul Companies Inc.		
1038	Home Insurance Co.	1197	State Farm Insurance Co.		
1179	Homesteading Life Co.		Swissre Holding N.A. Inc.		
652	IMT Insurance Co.	1742	TIAA-CREF		
288	ITT Hartford Insurance Group				
				Manufacturing	
				3M Corp.	
				1449	ABB Lummus Crest Inc.
				614	AGR International Inc.
					Acme-Cleveland Corp.
					Acushnet Co. Titlist. Golf Div.
				368	Akzo America Inc.
					Alliant Techsystems Inc.
					Allied Signal Aerospace Co.
					Alloy Rods Corp.
				2597	Alpha Industries Inc.
				121	Alpo Petfood Inc.
				821	American Meter Co.
					American Trading & Prod. Corp.
					Americhem Inc.
				331	Ameron
				834	Armtec Defense Products
				1908	Avery Dennison Corp.-MA
					Avery Dennison Corp.-OH
					Avery Dennison ID Systems Grp.
				845	BASF Information Systems Corp.
				1234	BMV Combat Sys.-Div. Harsco
				2828	Babcock & Wilcox Co. NNFD
				1235	Babcock & Wilcox Idaho Inc.
				2324	Baker Knapp & Tubbs
					Balfour Co., L.G.
				2323	Balston Filter Systems
				2702	Bard Cardiopulmonary/Div. Bard
				1162	Baxter Healthcare Corp.
				930	Bekaert Corp.
				2646	Bemis Co. Inc.
				1129	Binney & Smith Inc.
					Boehringer Mannheim Corp.
				827	Boeing Defense & Space
					Boston Scientific Corp.
				197	Bradley Co., Allen
				76	Brady Co., W.H.
				2003	Broadway Collection
				282	Brown Inc., John
				2004	Brunswick Corp.
					Brush Wellman
				831	Budd Co., The
					C-Line Products Inc.
				460	CR Industries
					CS Group of Companies, The
				1713	Canon Virginia Inc.
				2298	Carbo Ceramics Inc.
				1675	Carborundum Co.
				570	Cardiac Pacemakers Inc.
					Carroll Co. Inc., R.J.
				1023	Caterpillar Inc.
				1768	Caulk Co., L.D.
					Cedarapids Inc. El Jay Div.
				561	Cessna Aircraft Co.
				897	Champion International Corp.
				2272	Clark Equipment Co.

2072	Clopax Corp.		Iolab Corp.		Reflectone Inc.
	Club Car Inc.				53
894	Coleman Co. Inc., The	289	Itt Flygt Corp.		Reliable Automatic Sprinkler
	Colgate-Palmolive Co.	2675	Jacobsen-Textron	1279	Riley Consolidated Inc.
2217	Coltec Industries Inc.		Johnson & Son Inc., S.C.	2030	Rite Hite Corp.
	Consolidated Aluminum Corp.	1014	Kendall Co.		Riviana Foods Inc.
1826	Cooper Development Co.	1843	Kennametal Inc.	702	Robbins & Myers Inc.
2080	Cooper Industries Inc.	1929	Kenner Products	2514	Rockwell Graphics Systems
	Crane Inc., John	646	Kent-Moore Tool	1942	Rockwell International-DCD
595	Cray Res. Superservers Inc.	1415	Keyes Fibre Co.	2024	Rollerblade Inc.
2445	Cray Research Inc.		Kingsford Products Co.	200	Rubbermaid Inc.
1642	Crosby Valve & Gauge Co.		Kobe Precision Inc.	203	Ryobi Outdoor Products
	Cross Co., A.T.	1010	Kohler Co.	1854	SEH America Inc.
	Crowley Frozen Desserts Inc.	59	Konica Imaging U.S.A. Inc.	2062	SPS Technologies Inc.
2698	DME Co.	2856	Kulicke & Soffa Ind. Inc.	2061	SPX Corp.-Power Team Division
2158	Dallas Semiconductor Corp.	1301	Kwikset Corp.		STC Submarine Systems
1566	Data Documents	56	LEGO Systems Inc.	2040	Sandusky Plastics Inc.
1639	DataCard Corp.		Labinal Inc.	763	Sandvik Rock Tools Inc.
2387	De Puy		Laguna Industries Inc.	718	Satellite Industries Inc.
	Deere & Co.		Lamson & Sessions Co., The	2035	Schwinn Bicycle Co.
	Design Fabricated Parts Inc.		Lee Intimates, Sara	2814	Scott & Sons, O.M.
1657	Dick Co., A.B.	256	Lennox International Inc.	716	Sealy Inc.
409	Didde Web Press Corp.		Lenox Inc.	2059	Sentry Group
1664	Domtar Gypsum Inc.	1601	Lever Brothers Co.	2751	Sequent Computer Systems Inc.
2144	Donaldson Co. Inc.		Libbey Owens Ford Co.	1404	Shaklee Corp.
1450	Dornier Medical Systems Inc.	1357	Lone Star Industries Inc.		Siemens Nuclear Power Corp.
2898	Dow Consumer Products Inc.	491	Lord Corp.	1580	Signet Armolite Inc.
1549	Drackett Co., The		Luminator		Silgan Plastics Corp.
	Dresser Rand Co.-Turbo Pr. Dv.	1430	MTS Systems Corp.	489	Silicon Graphics Inc.
2142	Duracell Inc.	979	Malden Mills Industries Inc.	2786	Siltec Corp.
1803	EG&G Mound Applied Tech.	2110	Mallinckrodt & Medical Inc.	1847	Simmons Co.
598	Eaton Corp.	1887	Manitowoc Co. Inc.		Simpson Industries Inc.
1075	Emulex Corp.		Manville Corp.	1924	Smith & Nephew Richards Inc.
1201	FMC Corp.		Mason & Hanger Co.	2707	Smithers-Oasis Co.
	FMC Corp. Naval Systems Div.		Material Sciences Corp.	1582	Snap-On Tools Corp.
2232	FSI International Inc.		Maytag Corp.	2051	Solar Turbines Inc.
1062	Fairchild Fastener Group	972	Meadox Medicals Inc.	779	Spectra Physics Laserplane Inc.
	Federal Signal	2837	Medtronic Inc.		Spectra-Physics Lasers Inc.
1143	Fel-Pro Inc.	448	Melroe Co.	1119	Springs Industries Inc.
537	Fisher Controls Intl. Inc.	2431	Metal Container Corp.	143	Sulzer Brothers Inc.
	Fluidmaster Inc.	1093	Metrum Information Storage	806	St. v. Escher Wyss Inc.
1063	Freudenberg Spunweb Co.	2757	Millipore Corp.	2343	Sunmark Inc.
1945	GE Power Generation	1002	Moen Inc.	237	TDC
	GTE Valenite		Morton International Inc.		TN Technologies Inc.
1445	Garden Way Inc.	4	Motorola Codex Corp.	1374	TRW Safety Systems
	Gaston County Dyeing Machine		Motorola Inc. SPS	80	TSI Corp.
	Gaylord Brothers		Mountain Med. Equipment Inc.		Tambrands Inc.
2389	General Machine Products Co.	1276	Myron Manufacturing Corp.		Tellabs Operations
753	Gibson Greetings Inc.	695	Napp Systems Inc.		Tellabs Operations Inc.
120	Gilbarco Inc.		Nash Engineering Co.	1328	Tennant Co.
2191	Gold Kist Inc.	1609	National Medical Care Inc.		Tenneco Inc.
1986	Goodrich Co., The B.F.	2507	Neutrogena Corp.	1496	Textron Cherry Division
2737	Goulds Pumps Inc.		New Balance Athletic Shoe Inc.		Thermadyne Holdings Corp.
1042	Graco Inc.		Nippert Co.	512	Thiokol Corp.
1706	Graham Packaging Corp.	1243	Nordyne Inc.	1714	Thomasville Furn. Ind. Inc.
917	HMT Technology	2899	O'Sullivan Corp.	231	Timemed Labeling Systems Inc.
	Handy & Harman	1102	Oil Dynamics Inc.	1256	Toro Co.
920	Harman-Motive Inc.	626	Olin Corp.		Toshiba America MRI Inc.
919	Hayes Microcomputer Prod. Inc.	624	Onan Corp.	1568	Toyota Motor Mfg. U.S.A. Inc.
1634	Haynes International Inc.		Ormco	252	Transkrip Corp.
658	Heinz U.S.A.	1592	Orthomet Inc.	2528	Trimble Navigation
1839	Hilti Inc.	1103	Outboard Marine Corp.	247	Union Special Corp.
321	Holophance Co. Inc.		Owens Corning Fiberglas Corp.	2483	Uniphase
	Honeywell Inc.	211	PMI Food Equipment Group	810	Unisea Inc.
319	Howmet Corp.		Panduit Corp.	246	United Medical Mfg. Co.
	Hudson Respiratory Care Inc.	166	Perry Equipment Corp.	1497	United Technologies Corp.
318	Huffy Corp.		Pfizer Inc.		VME Industries N.A.
	IDEXX Labs	2867	Platt Saco Lowell	2479	Valmont Industries Inc.
	IVAC Corp.	1417	Polaroid Corp.	172	Varlen Corp.
2692	Iams Co., The		Price Brothers Co.	1627	Vickers Inc.
	Illinois Tool Works Inc.		Pro-Log Corp.	2634	WEA Manufacturing Inc.
	Inco Alloys International Inc.	1214	Puritan-Bennett Corp.-CA	1130	Wacker Siltronic Corp.
1565	Industrial Tectonics Inc.		Puritan-Bennett Corp.-KS	2329	Walter Corp., Jim
2676	Ingersoll Milling Machine Co.	705	R. & G. Sloane Mfg. Co. Inc.	1873	Ward Machinery Co., The
	Inter Metro Industries Corp.		RJF International Corp.	2199	Wayne-Dalton Corp.
294	Internet Corp.	2102	Racal-Datacom	177	Welch Allyn Inc.
74	Intl. Paper Box Mach. Co. Inc.	2213	Reckitt & Colman Inc.	1755	West Bend Co.
		2099	Refined Sugars Inc.		Western Michigan

Whistler Corp.
 1464 White Foods, Martha
 2504 Williamson Inc., T.D.
 1790 Xomed Treace Inc.
 509 Zimmer Inc.

Mining
 2810 Arco Coal Co.
 Arundel Corp.
 1569 Celite Corp.
 Climax Metals Co.
 2682 Colowyo Coal Co.
 1161 Drummond Co. Inc.
 585 Employers Association-NJ
 596 Entech Inc.
 1535 Freeport-McMoran Inc.
 Hecla Mining Co.
 2407 Homestake Mining Co.
 1310 Island Creek Corp.
 Kennecott Corp.
 1541 Kerr McGee Corp.
 1411 Mapco Inc.
 Nerco Inc.
 1147 Newmont Mining Co.
 2724 Peabody Holding Co.
 1906 Pennsylvania Mines Corp.
 Pittsburgh & Midway Coal Mng.
 2396 Rogers Group Inc.
 936 Santa Fe Pacific Minerals
 1813 U.S. Borax & Chemical Corp.

Non-profit Organization

AAIM Management Association
 Aircraft Owners & Pilts. Assoc.
 2129 Amer Speech Language Hearing
 2130 American Bankers Association
 American Bar Retirement Assn.
 2174 American Cancer Society
 1728 American Chemical Society
 824 American Heart Association
 1250 American Institute of CPA's
 American Insurance Association
 2536 American Library Association
 American Medical Association
 633 American Petroleum Institute
 1914 American Red Cross-CA
 328 American Red Cross-MN
 196 American Red Cross-NY
 1940 American Soc. Plas. Recn. Srg.
 American Soc. of CLU & ChFC
 American Society of Employers
 Archdiocese of Milwaukee
 2326 Ashrae Inc.
 2319 Baptist Sunday School Board
 Boy Scouts of America
 Boys & Girls Clubs of America
 610 Christian Broadcasting Network
 Church of Jesus Christ of LDS
 2685 Close Up Foundation
 1376 Codama Services Inc.
 1903 Colonial Williamsburg Fdn.
 2542 Colorado Gerontological Soc.
 Credit Union Natl. Assn. Inc.
 2548 Diocese of Metuchen
 1832 Employers Assn. Inc., The
 2166 Employers Resource Council
 1083 Father Flanagan's Boys Home
 First Church of Chr. Sci.
 1515 Getty Trust, J. Paul
 2128 Girl Scouts of the U.S.A.
 2742 Guideposts Associates Inc.
 1315 Healthcare Fin. Mgmt. Assn.
 655 Human Resource Sys. Profl.
 Indiana University Foundation
 1845 Junior Achievement Inc.
 Kansas Credit Union Assn.
 Lilly Endowment Inc.

255 Limra International
 MI Farm Bureau Family of Cos.
 MRA - The Management Assoc.
 2552 Macy Jr. Foundation, Josiah
 Management Assn. of Illinois
 1512 March of Dimes Foundation
 101 Michigan Cr. Un. Lg./CU Corp.
 2434 Mount Vernon Ladies' Assn.
 1499 Mountain St. Emp. Coun. Inc.
 2900 National Assn. of Soc. Worker
 49 National Futures Association
 43 National P.T.A., The
 1896 National Safety Council
 1789 National School Boards Assn.
 1733 National Telephone Coop Assn.
 National Wildlife Federation
 Natl. Assn. of Sec. Dealers
 2864 Natl. Rural Elec. Coop. Assn.
 2588 Natl. Rural Elec. Coop. Assn.
 1239 Neca
 New York Clearing House Assn.
 1625 New York Philharmonic
 904 Northwest Area Foundation
 485 Oncology Nursing Society
 PEBTF
 471 Population Council, The
 999 Presbyterian Church U.S.A.
 2021 Public Broadcasting Service
 725 SRI International
 1454 Salvation Army, The
 Society for Human Res. Mgmt.
 79 USX Corp.
 1389 Underwriters Laboratories Inc.
 United Way of New York City
 1881 Worldwide Church of God
 YMCA of the USA

Ofc./Computer/Bus. Equip.

AGFA Corp.
 372 Acer America
 2615 Amdahl Corp.
 2171 AmeriData Inc.
 1494 Anacom Inc.
 1589 Canon U.S.A. Inc.
 1686 Compaq Computer Corp.
 Cummins Allison Corp.
 1081 Dictaphone Corp.
 1462 Epoch Systems Inc.
 Evans & Sutherland Comp. Co.
 2818 Everex Systems Inc.
 Exabyte Corp.
 1358 Fujitsu CDA
 Gestetner Corp.
 2901 Hewlett Packard Co.
 Konica Bus. Machines USA Inc.
 Lanier Worldwide Inc.
 465 Minolta Corp.
 2618 Monarch Marking
 1001 NEC America Inc.
 1388 NEC Technologies
 1280 OCE Graphics
 627 Octel Communications Corp.
 68 Packard Bell Electronics
 1017 Pitney Bowes Inc.
 Quill Corp.
 Siemens Nixdorf Printing Sys.
 1586 Unisys
 1392 Varitronic Systems Inc.
 2703 Verbatim Corp.
 1203 Xerox Corp.

Petroleum

2819 ARCO
 American Trading & Prod. Corp.
 Amoco Corp.
 1171 Amoco Oil Co.
 Aramco Services Co.

Arco Exploration
 1892 BHP Petroleum Pacific Resource
 Bristol-Myers Squibb-NY
 1758 Chevron Corp.
 2460 Coastal Corp., The
 499 Conoco Inc.
 410 Diamond Shamrock Inc.
 2160 Eastern American Energy Corp.
 2230 Elf Exploration Inc.
 2524 Enserch Exploration Inc.
 Kerr McGee Corp.
 1012 Koch Industries Inc.
 1412 Mapco Inc.
 1396 Marathon Oil Co.
 976 Maxus Energy Corp.
 1304 Meridian Oil Inc.
 Mobil Oil Corp.
 94 Occidental Oil & Gas
 1101 Occidental Petroleum Corp.
 1529 Occidental Petroleum Corp.
 93 Pennzoil
 Phillips Petroleum Co.
 Seagull Energy Corp.
 796 Tosco Corp.
 401 Total Petroleum Inc.
 396 Triton Energy Corp.
 Uno Ven Co.
 386 Unocal Corp.
 1466 Unocal Corp.
 Valero Energy Corp.

Petroleum Services

Alyeska Pipeline Service Co.
 1915 Ashland Oil Inc.
 Baker Service Tools
 2461 Baroid Corp.
 91 Camco Drilling Group
 1405 Columbia Natural Res. Inc.
 2902 Commonwealth Oil Refining Co.
 2631 Halliburton Logging Svc. Inc.
 138 Kerr McGee Corp.
 M-I Drilling Fluids Co.
 1413 Mapco Inc.
 1015 Pool Energy Services Co.
 Quaker State Oil Refining Corp.
 Reading & Bates Corp.
 696 Sun Co. Inc.
 2709 Sun Co. Inc.
 2841 Western Co.

Pharmaceuticals

636 Adria Laboratories
 825 Alcon Laboratories Inc.
 Allergan Inc.
 1272 Allergan Medical Optics
 152 Allon Laboratories Inc.
 2436 Berlex Laboratories
 2309 Boehringer Ingelheim Phm. Inc.
 135 Bristol-Myers Squibb
 136 Bristol-Myers Squibb Pharm. G.
 2423 Burroughs Wellcome Co.
 896 Carter Wallace Inc.
 2116 Centocor
 1495 Centocor
 1025 Ciba Geigy Corp.
 2843 Connaught Laboratories Inc.
 1705 ConvaTec Bristol-Myers Squibb
 2481 Du Pont Merck Pharmaceuticals DE
 Du Pont Merck Pharmaceuticals-MA
 1618 Eli Lilly & Co.
 Enzon Corp.
 118 Enzymatics Inc.
 551 Genetics Institute
 Gensia Pharmaceuticals
 Genzyme Corp.
 2903 Glaxo Inc.
 860 Hoechst-Roussel Pharm. Inc.
 Hoffmann-La Roche Inc.

IBRD
 1938 Immunex Corp.
 Johnson & Johnson PCP
 444 McGraw Inc.
 1288 McNeil Consumer Products
 McNeil Pharmaceutical
 2207 Merck & Co. Inc.
 1100 Nova Pharmaceutical Corp.
 1524 Novo Nordisk Pharm. Inc.
 219 Organon Inc.
 1377 Ortho Pharmaceutical Corp.
 1519 Pfizer Inc.
 RWJ Pharmaceutical Res. Inc.
 1164 Rhone Poulenc Rorer Inc.
 Rugby-Darby Group Cos. Inc.
 8 Sandoz Pharmaceuticals Corp.
 1194 Schering Plough Corp.
 1663 Schering Plough Healthcare Pro
 488 Scios Inc.
 2193 Searle & Co., G.D.
 1637 SmithKline Beecham An. Hlth.
 1613 Solvay Pharmaceuticals
 Sterling Winthrop Inc.
 1046 Syntex Corp.
 89 Triton Diagnostics Inc.
 577 Upjohn Co., The
 1306 Vestar
 Warner Lambert Co.
 Wyeth-Ayerst Laboratories

Printing & Publishing

823 Addison Wesley Publishing Co.
 American Greetings Corp.
 American Institute of Physics
 839 Bankers Systems Inc.
 853 Bender & Co. Inc., Matthew
 2295 Case Hoyt Corp.
 1362 Clark Co., Keith
 Collier Inc., P.F.
 2159 Dallas Morning News, The
 482 Dearborn Financial Pub. Inc.
 419 Deluxe Corp.
 1894 Directories America
 Dispatch Printing Co.
 1944 Donnelley & Sons Co., R.R.
 1211 Dow Jones & Co. Inc.
 586 Engraph Inc.
 2356 Epsen Hillmer Graphics Co.
 1544 GTE Information Services Inc.
 2194 Gannett Co. Inc.
 2761 Global Engineering Documents
 311 Harcourt Brace Jovanovich Inc.
 Houghton Mifflin Co.
 922 Houston Chronicle, The
 Humboldt Group
 Institute for Scientific Info.
 650 Interchecks Inc.
 296 International Data Group
 1013 Knapp Communications Corp.
 Knight-Ridder Inc.
 15 Los Angeles Times
 McGraw-Hill Inc.
 2767 Medical Economics Co. Inc.
 2437 Meredith Corp.
 437 Moore Business Forms & Syster.is
 Moore Data Management Sys.
 2686 New England Business Svc. Inc.
 912 Newsday
 1238 North Am. Outdoor Group Inc.
 946 Official Airline Guides Inc.
 998 PR Newswire
 Polk & Co., R.L.
 2014 Random House Inc.
 2101 Reader's Dig. Assn. Inc., The
 Ringier America Inc.
 701 Rocky Mountain Bank Note
 2049 Safeguard Business Systems

1919 Seattle Times, The
 715 Sentinel Communications Co.
 2759 Star Tribune
 Tauton Press, The
 41 Taylor Publishing Co.
 U.S.A. Today
 1511 University Microfilms Inc.
 379 Walsworth Publishing Co.
 Washington Post, The
 2739 Western Publishing Co. Inc.
 Wiley & Sons Inc., John
 2760 Zondervan Corp.

Research & Development

Argonne National Laboratory
 1536 BP America BP Research
 346 Battelle
 Battelle Pacific Northwest Lab
 2203 Bellcore
 466 Berkeley Labs., Lawrence
 874 Bristol-Myers Squibb
 Butler Thomsen Associates
 480 Calspan Corp.
 Carbon Implants Inc.
 2292 Center for Naval Analyses
 2336 Draper Laboratory Inc.
 Electric Power Research Inst.
 2904 Ensco Inc.
 1961 Fermilab
 594 Grace & Co., W.R.
 1989 Honeywell Inc.
 285 JHU Applied Physics Lab
 648 Jet Propulsion Laboratory
 1542 Kerr McGee Corp.
 244 Lanxide Corp.
 884 Lawrence Livermore National Lab.
 1367 Long Island Comp.
 455 Lovelace Biomed & Env. Rsrch.
 MCC
 439 Mantech Environmental Tech. Inc.
 Marietta Energy Systems, Martin
 Maxwell Laboratories Inc.
 992 Mitre Corp.
 2629 National Ctr.-Atmospheric Res.
 National Renewable Energy Lab
 110 Oak Ridge Assoc. Universities
 Open Software Foundation
 2012 Research Triangle Institute
 2032 Ricoh Corp.
 S Cubed Division of Maxwell La
 Sandia National Labs
 1116 Science Appltns. Intl. Corp.
 1268 Sematech Inc.
 Southwest Research Institute
 2095 Space Telescope Science Inst.
 Sterling Winthrop Pharm. Res.
 2723 Superconducting Super Collider
 Systems Research Labs Inc.
 805 TASC-The Analytical Sci. Co.
 78 United Technologies Res. Ctr.
 358 Woods Hole Oceanographic Inst.
 ZymoGenetics

Restaurant

2741 Carrier Corp.
 2641 Dunkin' Donuts Inc.
 Foodmaker Inc.
 1386 Friendly Ice Cream Corp.
 2773 General Mills Restaurants Inc.
 310 Hardee's Food Systems Inc.
 Karcher Enterprises Inc., Carl
 1630 Kentucky Fried Chicken Corp.
 740 Pizza Hut Inc.
 775 Wendy's International Inc.

Retail

2170 Albertson's Inc.

615 Associated Merchandising Corp.
 Baker Inc., J.
 Bergner & Co., P.A.
 1344 Blockbuster Ent. Corp.
 546 Britches of Georgetown
 2301 Builders Emporium
 862 Butt Grocery Co., H.E.
 C.V.S.
 1897 Carter Hawley Hale Stores Inc.
 2288 Chadwicks of Boston
 2135 Creative Hairdressers Inc.
 2749 Dayton Hudson Corp.
 Disney Store Inc., The
 Duty Free Shoppers Group Ltd.
 2753 Eckerd Corp., Jack
 Edison Brothers Stores Inc.
 1188 Egghead Software
 589 Eye Care Centers of Am. Inc.
 2246 Federated Department Stores
 1579 Fingerhut Companies Inc.
 Franklin Ret. Stores Inc., Ben
 540 Gateway Apparel Inc.
 1967 General Nutrition Inc.
 557 Giant Eagle Inc.
 Giant Food Inc.
 Grand Union Co.
 313 Hechinger Co.
 1653 Hills Department Stores
 Hit or Miss Inc.
 Hub Distributing Inc.
 Jewel Food Stores
 K-mart Corp.
 278 Kohl's Department Stores
 Land's End
 156 Lawrence Ltd. Editions, Martin
 270 Lord & Taylor
 Lowe's Companies Inc.
 1476 Lucky Stores Inc.
 662 Majik Market
 1936 Marshalls Inc.
 May Department Stores Co.
 Meijer Inc.
 2544 Mervyn's
 Midas International Corp.
 686 Motorbooks International
 96 Overton Foods Inc.
 Parisian Inc.
 1893 Payless Shoe Source
 48 Penn Daniels Inc.
 854 Penney Co. Inc., J.C.
 1106 Pier 1 Imports Inc.
 Pueblo International Inc.-AR
 729 Pueblo International Inc.-FL
 Purity Supreme Supermarkets
 1974 Recreational Equipment Inc.
 5 Revco Drug Stores Inc.
 Rickel Home Centers
 703 Rivertown Trading Co.
 205 Rose's Stores Inc.
 1110 Safelite Glass Corp.
 Safeway Inc.
 1113 Sally Beauty Co. Inc.
 Sears Roebuck & Co.
 2058 Service Merchandise Co. Inc.
 2722 Shopko Stores Inc.
 1863 Silo Inc.
 Smith Group U.S.A. Inc., W.H.
 2367 Southland Corp.
 2067 Starbucks Coffee Co.
 777 Stop & Shop Supermarket Co.
 223 Stride Rite Corp., The
 142 Supermarkets General Corp.
 1819 TJX Companies Inc.
 240 Talbots
 Target Stores Inc.
 232 Thrift Drug Inc.
 794 Toys-R-Us Inc.

1305 Vons Companies Inc., The
Waban Inc.
378 Walgreen Co.
2871 Washington Inventory Service
2227 Wegmans Food Markets Inc.
1135 Wherehouse Entertainment Inc.
773 Wilsons The Leather Experts
1812 Zale Corp.

Rubber

330 Ameripol Synpol Co.
Bridgestone/Firestone Inc.
1595 Constair Plastics
2252 Cooper Tire & Rubber Co.
Dayco Products Inc.
406 Dresser Rand Co.
1069 Freudenberg NOK
1990 Gates Rubber Co., The
1588 General Tire Inc.
1975 Goodyear Tire & Rubber Co.
61 JPS Elastomerics
Michelin Tire Corp.
2497 West Co., The

Steel, Alum., Copper, Ni.

370 Alcan Aluminum Corp.
Allegheny Ludlum Corp.
Armco Advanced Materials Co.
1482 Armco Steel Co. LP
2635 Bethlehem Steel Corp.
2297 Carpenter Technology Corp.
2279 CitiSteel U.S.A. Inc.
2251 Copperweld Corp.
1841 Empire Detroit Steel Division
1167 Florida Steel Corp.
Forney International Inc.
Granite City Steel
2673 Inland Steel Co.
Kaiser Aluminum & Chemical
1976 Lukens Inc.
Nichols-Hornesfield Inc.
Reynolds Metals Co.
1689 Severin Group, The
Toshiba Am. Info. Sys. Inc.
1889 USX Corp./U.S. Steel Group
1226 Weirton Steel Corp.

Textiles

1622 Burlington Industries Inc.
1688 Coats & Clark Inc.
2073 Collins & Aikman Corp.
2076 Cone Mills Corp.
2769 Dixie Yarns Inc.
2218 Fieldcrest Cannon Inc.
Shaw Industries Inc.
Swift Textiles Inc.
1682 Veratec

Tobacco

Loews Corp.
Lorillard Tobacco Co.
Morris Management Corp.,
Philip
2029 RJR Nabisco Inc.
1191 Reynolds Tobacco Co., R.J.

Transportation

2456 Airborne Express Inc.
1172 Allied Van Lines Inc.
American Airlines Inc.
835 American Commercial Barge Line
1503 American President Cos. Ltd.
Amtrak
151 Associated Grocers
2314 Bessemer & Lake Erie Railroad
2006 Burlington Northern Railroad
524 Chicago & Northwestern Trans.

Covia Partnership
2754 DFW International Airport Bd.
1699 DHL Airways
1939 GTW Railroad
General Railway Signal
Greyhound Lines Inc.
160
2608 Harper Group, The
Kysor Industrial Corp.
LEP Profit International Inc.
1717 MS Carriers
2354 Mayflower Contract Services
1760 Metro Atlanta Rapid Transit
538 Metropolitan Transit Authority-NY
451 Metropolitan Transit Authority-TX
Mid-American Waste Sys. Inc.
453 Midland Enterprises Inc.
National Car Rental
429 New Jersey Transit
908 Norfolk Southern Corp.
427 North American Van Lines Inc.
948 Orange County Transp. Auth.
1797 Overnite Transportation Co.
Penske Truck Leasing Inc.
Regional Transit Auth.-Cleve.
Roadway Express Inc.
601 Ryder System Inc.
2725 STS
804 Santa Fe Railway Co.
TTX Co.
Wisconsin Central Ltd.
Yellow Freight System Inc.

Utilities

369 Alabama Gas Co.
1368 American Elect. Power Svc. Co.
37 Arizona Public Service Co.
2180 Arkla Inc.
Associated Electric Coop Inc.
1594 Atlanta Gas Light Co.
1448 Atlantic Electric Co.
1661 Baltimore Gas & Electric Co.
344 Basin Electric Power Coop.
826 Bay State Gas Co.
2310 Board of Light & Power-Marq.
2306 Boston Edison Co.
1325 Brooklyn Union Gas Co.
478 Cajun Electric Power Coop Inc.
Carolina Power & Light Co.
Centerior Energy Corp.
Central Illinois Light Co.
2280 Cincinnati Gas & Electric Co.
2266 Columbia Gas Distribution Cos.
2265 Columbia Gas System Svc. Corp.
2255 Connecticut Natural Gas Corp.
2254 Consolidated Edison Co.-NY
535 Consumers Power Co.
Cooperative Power
Dayton Power & Light Co.
Delmarva Power & Light Co.
411 Destec Energy
1741 Duke Power Co.
581 Electric Power Board
1241 Elizabethtown Gas Co.
1807 Entergy Operations Inc.
1073 Entergy Services Inc.
1070 Florida Power Corp.
GPU Service Corp.
2394 Green Mountain Power Corp.
1441 Gulf Power Co.
1041 Gulf States Utilities Co.
Hackensack Water Co.
1039 Hawaiian Electric Co. Inc.
124 Houston Lighting & Power Co.
301 Indianapolis Power & Light Co.
649 Iowa Illinois Gas & Elec. Co.
322 Johnson County Water Dist.-KS
521 KN Energy Inc.

856 Kansas City Pwr./Light Co.-MO
2689 Lee County Electric Coop Inc.
457 Louisiana Gas Service Co.
2620 Louisville Gas & Electric Co.
1972 Lower Colorado River Authority
1662 MOCA
2208 Memphis Light Gas & Water
1385 Metropolitan Edison Co.
683 Metropolitan Utilities Dist.
Michigan Consolidated Gas Co.
1701 Minnegasco Inc.
111 New England Power Service Co.
640 New York Power Authority
1606 New York State Electric & Gas
NipSCO Industries Inc.
1557 Northeast Utilities Svc. Co.
2401 Northern States Power Co.
915 Northwest Natural Gas Co.
947 Ohio Edison Co.
1186 Oklahoma Natural Gas Co.
Orange & Rockland Utilities
2578 Otter Tail Power Co.
2022 PSI Energy Inc.
PacifiCorp
1531 Pacific Enterprises
2513 Pacific Gas & Electric Co.
1781 Pacific Telecom Inc.
964 Peoples Gas Light & Coke Co.
968 Peoples Natural Gas Co.-NE
191 Peoples Natural Gas Co.-PA
2550 Philadelphia Electric Co.
Pinnacle West Capital Corp.
Potomac Electric Power Co.
1327 Public Service Co.-CO
1774 Public Service Co.-NM
730 Public Service Co.-OK
1150 Public Service Electric & Gas
131 Puget Sound Power & Light Co.
Questar Corp.
2057 Salt River Project
766 San Antonio City Water Board
San Diego Gas & Electric Co.
782 Snohomish County P.U.D. No. 1
492 Southern California Edison Co.
Southern California Gas Co.
1918 Southern Co. Services Inc.
1486 Southern Co., The
Southern Nevada Comp. Assn.
2804 Southwest Gas Corp.
9 Southwestern Energy Co.
1124 TU Electric
Tampa Electric Co.
801 Tennessee Valley Authority
1122 Texas New Mexico Power Co.
798 Thermal Energy Cooperative
1345 UGI Corp.
1864 Union Electric Co.
United Cities Gas Co.
1395 United Telephone Co.-PA
389 Utility Fuels Inc.
Virginia Power
173 Washington Gas Light Co.
174 Washington Public Power Supply
Washington Water Power
1956 Wisconsin Electric Power Co.
1137 Wisconsin Power & Light Co.
2482 Wolf Creek Nuclear Oper. Corp.

Other

ABB Combustion Eng. Inc.
2185 ABC Laboratories Inc.
ADT Security Systems
1591 Advo System Inc.
American National Can
2184 Amway Corp.
1978 Analysis & Technology Inc.
1762 Andersen Consulting Co.

2520	Angeles Corp.	1754	Mastercard International Inc.		Aria Commerce Inc.
	Applied Immune Sciences	441	Mattel Toys Inc.	9197	Assurance-vie Desjardins Inc.
1672	Arbitron Co., The		McQuattigan Corporate Plan	9155	Atomic Energy of Canada Ltd.
617	Asplundh Tree Expert Co.		Metric Realty		Ault Foods Ltd.
	Avis Rent A Car Systems Inc.		Micro Metalics	9120	Ayerst McKenna & Harrison Inc.
1547	Baker & McKenzie		Midland Cogeneration Venture	9194	B.C. Hydro
	Baker & Taylor Books	1146	Midwest Importers	9132	BC Gas Inc.
755	Ball Inc., George J.		Mitsui & Co. U.S.A. Inc.	9063	BC Packers
2106	Bogle & Gates		Morrison & Foerster	9134	BC Rail Ltd.
	Book of the Month Club Inc.	1285	NBC	9126	BC Telephone Co.
2002	Briggs Weaver Inc.	1752	NTS Inc.	9164	BCE Inc.
670	Burnett Co. Inc., Leo	914	NVR	9227	BDO Ward Mallette Mgmt. Cons.
2086	CCH Legal Information Services	2526	New Valley Corp.	9123	Bank of America Canada
	CMS Enterprises		Newport News Shipbuilding	9085	Bank of Canada
2733	Capitol EMI Records Inc.	639	Nichimen America Inc.	9160	Bank of Montreal
2844	Carbo Medics		Norrell Corp.	9232	Bank of Nova Scotia-ON
	Carlson Companies Inc.		Ortho Diagnostic Systems Inc.	9016	Bayer Canada
2293	Center for Claims Resolution		PHH Fleet America	9156	Bell Cellular Inc.
157	CenterMark Properties Inc.		Pearson Inc.	9110	Boehringer-Ingelheim Can. Ltd.
	Chemical Waste Management Inc.		Pentax Corp.	9133	Brewers Retail Inc.
	Chicago Mercantile Exchange	1423	Pentax Vision	9095	Brock University
2806	Clintec Nutrition Co.	1107	Pinkerton Sec. & Investigation		CAA Toronto
158	Clorox Company, The	1561	Pioneer Hi-Bred Intl. Inc.	9206	CAL Corp.
	Club Corp. International		Piquini Management Corp.	9239	COGNOS Inc.
2092	Cogema Inc.		Pitney Bowes Management Svc.	9148	CUC Broadcasting
2077	Confederated Tribes-Warm Spgs.		Polygram Inc.		CableNet Ltd.
2078	Connecticut Motor Club	50	Protection Technology Idaho	9180	Calgary Herald
1297	Cushman & Wakefield Inc.	1291	Qualex Inc.	9092	Campbell Soup Co. Ltd.
	D.C.A.		Rank Video Services America		Canada Deposit Insurance Corp.
	Data General Corp.		Raytheon Services Nevada	9230	Canada Mort. & Housing Corp.
418	DeKalb Genetics Corp.	2011	Resort Condominiums Intl.	9037	Canada Post Corp.
2543	Dean Witter Reynolds Inc.		Reynolds & Reynolds Co.-C.D.		Canada Safeway Ltd.
	Demco Inc.	2562	Roadway Package System Inc.	9051	Canada Starch Co. Inc.
534	Dialog Information Svcs. Inc.	2026	Rockefeller Group Inc.	9057	Canada Trust
2795	Disney Co., Walt, The	2114	Rouse Company, The	9215	Canadian Hunter Exp. Ltd.
20	Disneyland	2630	Ryder Airline Services	9084	Canpar
1330	Dun & Bradstreet Corp.	1244	Sea-Land Service Inc.		Carewest
2118	EG&G Energy Measurements Inc.		Servicer Master Co., The		Cdn. Compensation Res. Ltd.
2453	Ecolab Inc.	2422	Spartan Stores Inc.		Cdn. General Insurance
2455	Electro Rent Corp.	574	Subaru of America Inc.		Cdn. Pacific Forest Prod. Ltd.
	Emro Marketing Co.	1677	Sullivan Payne Co.	9186	Cdn. Pacific Hotels & Resorts
	Environmental Products Corp.		Sungene Technologies		Cdn. Pacific Ltd.
1804	Equifax Inc.	83	Supervalu Inc.		Cdn. Red Cross Society
	Factory Mutual Engineering	565	TRW	9013	Cdn. Sec. Intelligence Svc.
2347	Farm Credit Council Services	2470	TRW Information Services	9064	Cdn. Standards Association
2570	Farren & Long Co.	1349	Time Inc.		Cdn. Tire Corp. Ltd.
744	Ferrellgas Inc.	2667	Time-Life Libraries Inc.	9116	Cdn. Utilities Ltd.
	Flight Safety Services Corp.		USAA Real Estate Co.	9099	Centra Gas Alberta Inc.
	Ford Foundation	1649	Unicco Service Co.	9229	Chrysler Canada Ltd.
746	Forethought Group, The		VMR Scientific	9102	Citadel Assurance, The
	GATX Corp.	2557	Vendors Supply of America	9191	Citibank Canada
	GROWMARK Inc.	807	Vinnell Corp.		City of Gloucester HR Dept.
2215	General Cinema Theatres		Vinson & Elkins L.L.P.-DC	9213	City of Lethbridge
1221	General Electric Co.		Vinson & Elkins L.L.P.-TX	9045	City of Winnipeg
	General Rehabilitation Svcs.	2495	Vulcan Materials Co.	9033	Classification & Pay Division
1036	Grainger Inc., W.W.		Wackenhut Services Inc.-NV	9021	Co-Operators Financial Service
2884	H. & R. Block	2666	Wackenhut Services Inc.-SC	9009	Cobar Mgmt. Consulting
312	Hasbro Inc.	1693	Warner Brothers Inc.	9221	Colgate Palmolive Canada Inc.
656	Houston Industries Inc.		Waste Management Inc.	9025	Cominco Ltd.
116	Houston Lighting & Power Co.		Westinghouse Env. Mgmt. Co.-OH	9193	Computerland
	IMS America		Westinghouse Hanford Co.	9195	Connaught Laboratories
	IVI Travel Inc.	1266	Westinghouse Idaho Nuclear Co.	9152	Corp. of City of Burlington
	Insurance Information Inst.		Willinger Bros. Inc.		Crestar Energy
1987	Interim Services Inc.	2905	Wilson Plastics Co., Ralph		Data General (Canada) Inc.
2594	International Technology Corp.				Diversey Inc.
1308	Irex Corp.			9075	Dominion Bridge
1050	Irvine Co., The			9167	Dominion Textile Inc.
857	Kelly Services Inc.			9059	Du Pont Canada Inc.
274	Knott's Berry Farm			9043	Dynacare Health Group
1451	Laing Properties Inc.	9236	Agriculture Canada		EDS Canada
2452	Langston, W. Elaine		Alberta Power Ltd.	9097	Eaton Co. Ltd., T.
	Larson Allen Weishair & Co.	9175	Alcan Aluminium Ltd.	9159	Eaton Credit Corp.-Personnel
	Leica		Alexander Consulting Grp., The	9003	Ecolab Ltd.
1505	Loyalty Management Group Inc.		Allergan Inc.		Ed Tel
661	Management Assn. of Illinois	9125	Allied Signal Aerospace Canada	9173	Edmonton Catholic School Dist.
	Marine Spill Response Corp.	9150	Allstate Insurance Co.		Equifax Canada
1263	Maritz Inc.		Andersen & Co., Arthur	9071	Federal Business Dev. Bank

Canadian Firms

	Ford Motor Co. of Canada Ltd.		North Shore Credit Union
9240	Fording Coal Ltd.	9049	Nova Scotia Power Corp.
9181	Gaz Metropolitan Inc.	9177	Novacor Chemicals Ltd.
9077	Gemini Group, The	9130	Omers
	Gibson Petroleum Co. Ltd.		Ontario Hydro
9078	Glaxo Canada Inc.		Ontario Training Corp.
9073	Globe & Mail, The		Oshawa Group Ltd.
	Goodman McDougall & Assoc. Ltd.		Ottawa Carlton Reg. Trans. Co.
9117	Government of Yukon		Ottawa Regional Cancer Center
9079	Grace & Co. of Can. Ltd., W.R.		PPG Canada Inc.
9145	Great West Life Assurance Co.	9174	Peat Marwick Thorn A & B
	Groupe Transcontinental GTC		Petro Canada Inc.
9140	Gtr. Vancouver Regional District	9137	Pharma Plus Drugmarts Ltd.
	Hewlett Packard (Canada) Ltd.	9172	Philips Electronics Ltd.
9142	Hibernia Mgmt. Dev. Co. Ltd.		Pillsbury Canada Ltd.
9047	Hibernia Mgmt. Dev. Co. Ltd.	9149	Pitney Bowes of Canada
9108	Honeywell Ltd.	9162	Polysar Rubber Corp.
9083	Hong Kong Bank of Canada		Premier Propane Inc.
	House of Commons		Prudential Assurance Co. Ltd.
	Hudson's Bay Co. Ltd.	9007	QIT-Fer & Titane Inc.
9089	Human Resources Svcs. Consult.	9107	Quebec & Ontario Pap. Co. Ltd.
	Humber College	9136	Quebecor Inc.
9040	Husky Oil Operations Ltd.	9151	Reed Stenhouse Ltd.
9200	ICI Canada Inc.	9176	Reg. Munic. of Ottawa-Carleton
9090	IWK Hospital for Children		Reynolds & Reynolds (Canada)
9211	Imasco Ltd.	9053	Richardson Greenshields-Canada.
9122	Imasco Ltd.	9081	Rohm & Haas Canada
9031	Independent Order of Foresters	9032	Rothmans Benson & Hedges Inc.
9023	Insurance Corp. of BC	9103	Royal Bank of Canada, The
	InterCity Papers/Div. Abitib	9237	Royal Insurance Canada
9198	Investors Group Financial Svc.		Ryerson Polytechnical Inst.
	Jostens Canada Ltd.	9184	SAS Institute (Canada) Inc.
9138	K-Mart Canada Ltd.	9105	SaskPower
9212	LOEB Inc.	9088	Saskatchewan Wheat Pool
	Lawson Mardon Group Ltd.	9143	Saskenergy Inc.
9062	Liberty Mutual Insurance Co.		Schlegel Canada Inc.
9048	Liquor Control Board-Ontario	9235	Schlumberger of Canada
9104	Logistec Corp.	9166	Scott Maritimes Ltd.
9038	Lumonics Research Inc.	9128	Sears Canada Inc.
	Lutheran Life Ins. Soc.-Canada	9238	Shell Canada Limited
	MLH&A Inc.	9029	Sidbec-Dosco
9058	MacMillan Bloedel Ltd.	9109	Smithkline Beecham Cons. Br.
9046	Manitoba Public Ins. Corp.		Sobeco Ernst & Young
9012	Manufacturers Life Ins. Co.	9113	Sodarcac Inc.
	Manufacturers Life Ins. Co.	9209	Standard Life Assurance Co.
9111	Marion Merrell Dow Canada	9170	Stone-Consolidated Inc.
9154	Marsulex Inc.	9201	Sun Life of Canada
9072	Matsushita Electric	9208	Sun Microsystems of Cda. Inc.
	McCormick Canada Inc.	9022	Suncor Inc.
9178	McDowall Associates	9008	Synchrude Canada Ltd.
	Medis Health & Pharmaceutical	9216	Theratronics Intl. Ltd.
9225	Memorial Gardens Canada Ltd.		Toronto Dominion Bank
9094	Menasco Aerospace Ltd.	9101	Toronto Transit Commission
	Merrill Lynch Canada Inc.	9055	Toys 'R' Us (Canada) Ltd.
	Michelin Tires (Canada) Ltd.		Transamerica Commercial Fin.
9061	Miles Canada		Transcanada Pipelines
9141	Ministere du Conseil Executif		Treasury Board Secretariat
9100	Mobil Oil Canada	9242	Treasury Board Secretariat
	Molson Breweries		Tyson & Associates
9020	Molson Companies Ltd.		Uni Media Inc.
9011	Moore Canadian Division	9214	Union Gas Ltd.
9139	Mortgage Ins. Co. of Canada		United Cooperatives of Ontario
	Motorola Canada Ltd.		United Grain Growers Ltd.
	Motorola Codex	9190	Univ. of British Columbia
9028	Multi-Services Professionnels	9087	University Hospital
	Municipality of Metro Toronto	9226	University of Calgary
	Municipality of Metro Toronto		University of Manitoba
	Mutual Life of Canada	9052	University of New Brunswick
	NODECO	9010	Victoria General Hospital
9118	Nabisco Brands Ltd.	9054	WFI Industries Ltd.
9001	Nacan Products Ltd.	9041	Warner-Lambert Canada Inc.
9112	National Bank of Canada		Westcoast Energy Inc.
9222	National Grocers Co. Ltd.		Western Management Consultants
9157	Nestle Canada Inc.	9024	Westinghouse Canada Inc.
	Nordion International Inc.	9204	Wilfrid Laurier University
	North American Life Assur. Co.	9091	Woodridge Group
9014	North Island College		Yukon Housing Corp.



1992/1993 SALARY BUDGET SURVEY

Please return questionnaire no later than July 10, 1992.

1. Enter below the number and name of the industry category listed on the instruction page at left that best fits your operation. (Multi-industry companies should submit a form for each industry.) Also enter the S.I.C. Code from the list at left.

No.

Industry category name

Standard Industrial Classification
(SIC) code

2. What region covers the majority of your employees reported below? (Check only one.)

- ☐ Eastern United States — Connecticut, Delaware, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, Eastern Pennsylvania, Rhode Island, Vermont, Virginia, Washington D.C., West Virginia
- ☐ Central United States — Illinois, Indiana, Iowa, Kansas, Kentucky, Michigan, Minnesota, Missouri, Nebraska, North Dakota, Ohio, Western Pennsylvania, South Dakota, Wisconsin
- ☐ Southern United States — Alabama, Arkansas, Florida, Georgia, Louisiana, Mississippi, North Carolina, Oklahoma, South Carolina, Tennessee, Texas
- ☐ Western United States — Alaska, Arizona, California, Colorado, Idaho, Montana, Nevada, New Mexico, Oregon, Utah, Washington, Wyoming

3. What is your salary-increase program for 1992?

	Number of Covered Employees	General Increase/ COLA	Merit Increase	Total Increase
Non-exempt Salary		%	%	%
Exempt Salary		%	%	%
Officer/Executive		%	%	%
Total				

4. What are your salary-increase plans or estimates for 1993?

	General Increase/ COLA		

5. (a.) If you use a salary-range structure, by what percentage did you increase the ranges in 1992?

Non-exempt _____% Exempt _____% Officer/Executive _____%

- (b.) By what percentage do you plan to increase the salary-range structure for 1993?

Non-exempt _____% Exempt _____% Officer/Executive _____%

6. Promotional Increases

(a.) If promotional increases are not identifiable, please write N/A in the following space: _____

(b.) Budgeted promotional increases for 1992 will equal _____% of total base salaries.

(c.) Employees having received promotional increases in 1992 will equal _____% of the total employee population.

Continued on reverse side →

ALTERNATIVE-AWARD PRACTICES

Identify below other cash award opportunities. Please exclude from your responses any sales or sales manager bonuses and any awards intended only for management/executive-level employees. For 1992, give an estimate of your full-year experience based on year-to-date results. For 1993, provide your best estimate of expected results. If you use an award practice but do not have the requested information, enter N/A in the % space. If you do not use the practice, leave the spaces blank.

Types of Alternative-Award Practices	Award Population		Award Population		Award Population		Total Population	
	% of Exempt Employee Population Receiving Awards		% of Non-Exempt Employee Population Receiving Awards		Total Awards as % of Base Payroll of Population Receiving Awards *		Total Awards as % of Total Base Payroll	
	'92	'93	'92	'93	'92	'93	'92	'93
1. Scheduled Lump-Sum Award based on individual performance:								
a. Due to position in range (e.g., if over the maximum).	___%	___%	___%	___%	___%	___%	___%	___%
b. In lieu of or in addition to the regular merit program (i.e., regardless of position in range).	___%	___%	___%	___%	___%	___%	___%	___%
2. Special Individual Recognition Awards given discretionarily to key contributors or teams (not for length of service or equity).	___%	___%	___%	___%	___%	___%	___%	___%
3. Individual Incentive Awards provided under a <i>formal</i> plan (not discretionary) for employee performance in designated jobs (e.g., bank tellers; does not include sales, management or executive plans).	___%	___%	___%	___%	___%	___%	___%	___%
4. Group/Team Awards provided under a <i>formal</i> plan (not discretionary) for a plant, division, work unit or team results (e.g., gainsharing; covers only a segment of organization).	___%	___%	___%	___%	___%	___%	___%	___%
5. Organizationwide Awards under a <i>formal</i> plan (not discretionary) based on the success of the whole organization (e.g., profit sharing).	___%	___%	___%	___%	___%	___%	___%	___%
Total Combined							___%	___%

* Total awards ÷ base payroll of those who received awards = award %.

Custom Report Data Use Authorization

I do ☐ I do not ☐ authorize ACA/CCA to use our company data in custom-designed Salary Budget Survey Reports. Under no circumstances should our company data be revealed, and it should never be included in reports with fewer than 10 companies.

Signature _____

Date _____

Please return questionnaire no later than July 10, 1992.

Return to: American Compensation Association, 14040 N. Northsight Blvd., Scottsdale, AZ 85260

Name _____

Title _____

Firm Name _____

Address _____

City _____ State _____ Zip _____

Order Form for 1992-1993 Salary Budget Survey Supplemental Reports

Use this form to request a confidential supplemental report providing salary budget data for a group of organizations selected from the list of survey respondents that authorized use of data for this purpose. (See list on pages 66-79 of ACA's *1992-1993 Salary Budget Survey*. A code preceding an organization's name indicates authorization.) From 10 to 25 organizations may be selected. No information about individual companies will be revealed.

Each supplemental report is a computer printout of the total/average salary budget data for the group of organizations selected. Group data will be reported by standard Salary Budget Survey categories, including total increases, general increases, cost-of-living adjustments, merit increases, alternative rewards, and salary structure adjustments for non-exempt, exempt and officer/executive salary budgets. Cost of each report is \$50. For more information, call the ACA Technical Services staff at 602/951-9191.

To order a supplemental report, please print or type the code numbers and names of at least 10, but no more than 25, organizations selected from the list on pages 66-78:

Code #	Organization Name	Code #	Organization Name
(1) _____	_____	(14) _____	_____
(2) _____	_____	(15) _____	_____
(3) _____	_____	(16) _____	_____
(4) _____	_____	(17) _____	_____
(5) _____	_____	(18) _____	_____
(6) _____	_____	(19) _____	_____
(7) _____	_____	(20) _____	_____
(8) _____	_____	(21) _____	_____
(9) _____	_____	(22) _____	_____
(10) _____	_____	(23) _____	_____
(11) _____	_____	(24) _____	_____
(12) _____	_____	(25) _____	_____
(13) _____	_____		

Cost of each supplemental report is \$50.00.

Name _____

Title _____

Firm _____

Address _____

City _____ State _____ Zip _____

Phone (____) _____

Pre-payment is required. You may enclose check or money order, or charge to credit card below. Credit-card orders may be made by telephone or fax.

Check for \$ _____ enclosed.

Please charge to ☐ Visa ☐ MasterCard

Account # _____

Card expiration date _____

Signature _____

Please allow 15 days from receipt of your request for preparation of the supplemental report.

American Compensation Association • 14040 N. Northsight Blvd. • Scottsdale, Arizona 85260-3601
Telephone: 602/951-9191 • Fax: 602/483-8352

Order Form for Additional Copies of the 1992-93 Salary Budget Survey

Please send _____ copies of the ACA 1992-1993 Salary Budget Survey. The cost of each copy is \$50 (U.S.) for ACA members and \$70 (U.S.) for non-members.

Name _____

Title _____

Firm _____

Address _____

City _____ State _____ Zip _____

Phone (____) _____

Pre-payment is required. You may enclose check or money order, or charge to credit card below. Credit-card orders may be made by telephone or fax.

Check for \$ _____ enclosed.

Please charge to ☐ Visa ☐ MasterCard

Account # _____

Card expiration date _____

Signature _____

American Compensation Association • 14040 N. Northsight Blvd. • Scottsdale, Arizona 85260-3601
Telephone: 602/951-9191 • Fax: 602/483-8352



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